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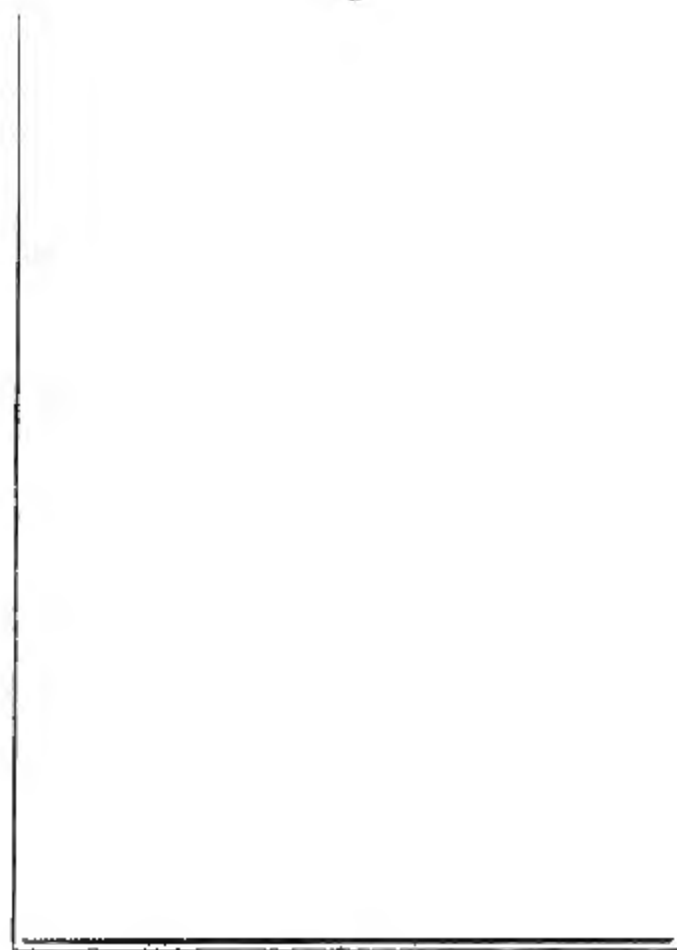
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# JOINT DOCUMENTS.

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# JOINT DOCUMENTS

OF THE

# STATE OF MICHIGAN,

FOR THE YEAR 1884.

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IN FOUR VOLUMES.

VOL. I.

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BY AUTHORITY.

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LANSING, MICH.:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.



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MESSAGE

OF

JOSIAH W. BEGOLE,

RETIRING GOVERNOR OF MICHIGAN,

TO THE

LEGISLATURE,

JANUARY 8, 1885.



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BY AUTHORITY.

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LANSING, MICH.:  
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1885.





## RETIRING GOVERNOR'S MESSAGE.

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EXECUTIVE OFFICE, }  
Lansing, January 7, 1885. }

*Gentlemen of the Senate and of the House of Representatives :*

Section eight of Article five of the constitution of this State makes it the duty of the Governor at the close of his official term to give to the next Legislature "information by message of the condition of the State, and recommend such measures to them as he shall deem expedient."

### FINANCIAL CONDITION.

The financial condition of the State is most satisfactory. At the close of the fiscal year, the balance in the State treasury was \$1,142,330.69. Every indebtedness of the State is provided for, the balance in sinking fund being more than enough to pay the bonded indebtedness, which unfortunately is not due till 1890.

I join with the Treasurer in recommending that the law be amended so that the primary school interest fund, now paid by the Treasurer in May, be made payable semi-annually in May and November. It will prevent the Treasurer holding a large sum of money for seven or eight months, and be more convenient for the school districts.

### FIRE RELIEF.

The Fire Relief Commission, by its report of Dec. 7, 1882, had in its hands at that date to meet allotments which had been made to three school districts "to be paid when buildings have been completed" the sum of \$823.75.

Its report of Dec. 18, 1884, shows the following disbursements:

1883. Jan. 18. Paid school district No. 2, township of Argyle .	\$275 00
Feb. 13. Paid school district No. 3, township of Lincoln.	93 50
Oct. 24. Paid school district No. 3, township of Elmer..	275 00
Nov. 2. Unexpended balance returned to the Auditor	
General .. .. .	180 25
	————— \$823 75

The work of this Commission involving great labor and responsibility was intelligently and faithfully performed. For every expenditure proper vouchers have been deposited in the office of the Auditor General. The State owes the Commissioners a debt of gratitude for their valuable services, so cheerfully and promptly given, to relieve the sufferers from the disastrous fires of 1881.

## MICHIGAN UNIVERSITY.

In common with most citizens of Michigan I regard with increasing interest the growing prosperity of our noble University at Ann Arbor. Its wants will be presented to you in detail by the Board of Regents, and will, I have no doubt, receive your favorable consideration. About \$25,000 will be needed for each of the years 1885 and 1886 to aid in defraying current expenses, and for additions to its library. A considerable sum, say \$16,000 to \$20,000, is necessary for much needed repairs to buildings, and which cannot be longer delayed. You may perhaps also be asked for \$25,000 for a new building and the necessary machinery and apparatus for a mechanical laboratory. If the State desires that the University should meet the growing demand for instructors of engineers and other directors of industry in mechanical processes a new laboratory is indispensable. The building now occupied for that purpose is an abandoned wooden carpenter's shop. Already many valuable models have been acquired by donation, and I trust you will see the importance of making this department of the University, to which public attention is now so specially directed, like its other departments, an honor to the State.

I think the time has come when the practice of making appropriations by each Legislature to meet deficiencies in current expenses for the regular work of the University should be abandoned. I think such expenses should be provided for in a manner more consonant with the dignity of the University, and that shall give confidence to its managers in laying out its work. This can be easily done by increasing the 1-20 mill tax to that of 1-10 or 1-12. It should be a matter of congratulation and not of regret that the growth of the University and its consequent needs cannot be provided for by a tax which a dozen years ago seemed to be ample for the purpose. I commend the matter to your careful consideration.

## STATE NORMAL SCHOOL.

For the State Normal School at Ypsilanti, \$32,600 is asked for current expenses for the year 1885 and \$33,600 for 1886. A special appropriation of \$50,000 is asked to erect a new building for study-hall, practice school, and the department of physical sciences. The rapidly increasing attendance at the Normal School, notwithstanding a much greater stringency in the requirements for admission and the adding of a year to the lowest English course, indicates a healthy and permanent growth, that is not fully expressed by the figures which give the ratio of increase. The demand for more room should, I think, be met by the present Legislature. A delay of two years would, I fear, cripple the institution and retard its growth. I have no doubt you will give the matter that careful consideration which its importance demands.

## COMMON SCHOOLS.

In my message of two years ago I called the attention of the Legislature to the fact that the public schools of the State are maintained wholly by taxation, the reason assigned being that a certain amount of education is necessary to an intelligent exercise of the elective franchise. I asked that in justice to taxpayers the amount of education necessary to good citizenship, and which the State is bound to supply, should be determined as nearly as possible. If the district school can turn out intelligent voters, why sustain expensive high schools in cities by public tax? If high school instruction is necessary to intelligent voting, why not insist on the maintenance of a high school in every township, so that every citizen

may be qualified to vote intelligently? The taxpayers of cities have a right to enquire why it costs so much more to train up a voter in the city than it does in the country. I believe the time has come when this question should be carefully considered by the Legislature.

We have in this State not far from 7,000 school districts with 21,000 school officers to direct and superintend them. By making each township one school district the districts and officers would be reduced to about one-sixth the present number—over 17,000 officers would be dispensed with. When we consider the number of sisters, cousins, and aunts, not to mention brothers, cousins, and uncles retained in our schools by this army of 17,000, the magnitude of the change becomes apparent. While it may be easy to find in every township men thoroughly familiar with school affairs and competent to assume their management, there are many school districts not so fortunate. The changing of school district boundaries, so common under the present system, to avoid taxation, to make non-resident land owners assist in building as many school-houses as possible, or to provide for putting two quarrelsome, mischief-makers in different school districts to plague both, would be avoided. The burden of taxation would be equalized throughout the township, a few large landholders, unblessed with children of school age, could not form themselves into a school district and escape their just share of taxation for educational purposes, and the poorer sections of a township would enjoy as good educational advantages as any other. Children could attend the nearest school in their township, and the convenience of pupils would be more likely to control in the selection of sites for school-houses. I know of no important reasons why the change should not be made, and in the interests of justice, economy, convenience, and a better system of school supervision, I recommend that each township in the State be made by law a single school district.

#### AGRICULTURAL COLLEGE.

The receipts of this institution and interest on College lands are expected to pay salaries and current expenses. Appropriations for farm, necessary repairs, new buildings, etc., amounting to about \$36,000, will be asked for by the Board of Trustees. Besides this, a sum, not yet estimated, to establish a mechanical department and provide for a military school will be asked for. The progress and aims of this institution will warrant liberal appropriations at your hands. My personal acquaintance with the Board of Trustees, and their views and methods, warrant me in assuring you that such appropriations will be well and economically used.

#### STATE WEATHER SERVICE.

Most of the operations of agriculture are largely dependent on the weather, and a knowledge of its impending changes is of great value to this vast industry. The destruction of property and impairment of value by a single storm have reached hundreds of thousands of dollars. Timely warning of such coming changes of weather might prevent a large part of this waste. The benefits of storm signals to navigators are too well known to permit the thought of abandoning them—yet equal or even greater benefits are in store for agriculture by timely warnings of approaching storms of destructive waves of cold or desolating winds.

A State weather service which, besides collecting and disseminating information in regard to the meteorology of our State, shall place itself in such relations to the signal service on the one hand and the railways and mail service on the

other as to give the earliest possible information in regard to impending changes of the weather which threaten agricultural interests, would repay a hundred fold the cost of its maintenance. The grain grower, the hay maker, the stock raiser, and fruit culturist are alike interested in such predictions of the weather.

As the University has been made the center of our professional instruction, the Normal School the nucleus of all that pertains to our common school system, so the State Agricultural College should be the center of agriculture in its scientific aspect and relations. I think, therefore, the State weather service should be placed at the State Agricultural College and associated with its work and effort. Endowed and equipped for investigating and teaching the sciences which lie at the basis of agriculture, the College should become the center for collecting and disseminating all scientific information relating to agriculture. The collecting, compiling, and publishing the crop reports properly belong to the Agricultural College rather than the Department of State. I commend the subject to your thoughtful consideration, trusting that the interests of producers will receive as much attention at your hands as has been given to the carriers of farm products.

#### STATE LIBRARY.

The State Library is in a most satisfactory condition, and its management all that could be desired. The appropriation asked is \$3,000 for each of the years 1885 and 1886, and is moderate.

#### DEAF AND DUMB INSTITUTION.

For the Institution for the Deaf and Dumb at Flint the sum of \$50,000 is asked for current expenses for each of the years 1885 and 1886, or about \$190 per capita should the average attendance be the same as during 1884. For special purposes, the sum of \$36,825 is asked. Of this sum, \$12,500 is intended for new heating apparatus. The cost of heating the building imperfectly under the present system is about \$6,000 per year, and it is estimated that at least one-third this sum may be saved, and better results as to heating obtained, by the adoption of an improved method. The sum of \$10,000 is asked for the purchase of additional land, and it will be economy on the part of the State to make the purchase. It will furnish much needed pasturage, provide out-door employment for the pupils, and reduce largely the expense account for milk, butter, and vegetables. I can heartily recommend, from personal knowledge and investigation, the special appropriation asked for by this institution.

#### MICHIGAN SCHOOL FOR THE BLIND.

For the Michigan School for the Blind, at Lansing, the sum of \$31,000 is asked for each of the years 1885 and 1886 for current expenses, or about \$480.00 per capita if the number of pupils should be the same as during 1884. The appropriation for 1884 was about \$400.00 per capita of the average number of scholars in attendance during that year. The reasons for the large increase in cost per capita at this institution over that at Flint and other places, should, I think, be inquired into before an appropriation is made.

For special purposes, the sum of \$33,420 is asked. Of this sum, \$18,000 is asked to erect a chapel and dining-rooms. I can see no necessity for this expenditure at this time, or indeed in the near future. During the past two years, a new wing was added to the main building at a cost of \$35,000, and while the

proposed new chapel and dining-rooms would make the building more complete, I cannot but think it would better be deferred till a large increase in the number of pupils shall make it necessary.

#### INDUSTRIAL HOME FOR GIRLS.

For the Industrial Home for Girls at Adrian \$42,600 is asked for each of the years 1885 and 1886 for current expenses, or about \$280.00 per capita should the number of inmates be the same as during 1884. For special purposes the sum of \$26,500 is asked, which sum includes \$19,000 for a new cottage and furnishing. I do not think anything should be expended at present in enlarging this institution. I think every effort should be put forth to secure homes in families for its inmates as soon as it can reasonably be done, and do not think a prolonged residence in any institution of this kind, no matter how well managed, is of advantage to the average girl usually to be found there. In families and in society is, I think, their best security and greatest chance for permanent reform as soon as they have been brought to realize their condition and make good resolutions for the future. In this direction, rather than in establishing a great institution, I think our efforts should be directed.

#### STATE REFORM SCHOOL.

For the State Reform School at Lansing the sum of \$52,000 is asked for each of the years 1885 and 1886, and is deemed reasonable. For special purposes the sum of \$61,500 is asked. Of this sum \$40,000 is to be used in rebuilding the center of the main building, and is absolutely necessary. Before appropriating the sum of \$18,000 asked to build another double cottage I think it would be well to consider if something cannot be done to reduce the number of boys in the school. I join with the Board of Charities in regretting "that there is a seeming necessity for again increasing the capacity of the Reform School; that existing agencies have failed to provide elsewhere for the considerable number of boys unwisely and unnecessarily committed to the Institution; and, that so few, comparatively speaking, have found places in private families."

#### STATE PUBLIC SCHOOL.

For the State Public School at Coldwater \$39,000 is asked for each of the years 1885 and 1886 for current expenses being less than \$90.00 per capita should the number of children cared for be the same as during 1884. A special appropriation of \$12,000 is asked for, to cover nineteen items enumerated in the Superintendent's report, and which are, I think, all necessary.

#### ASYLUMS FOR THE INSANE.

The State provides for the support of our insane asylums by general law. An amount sufficient for a staff of officers as large as would be required if the institution was full, is authorized to be drawn annually for the payment of salaries. The Board of Control of each asylum is required to determine by careful trial and observation, for a sufficient time to secure accuracy, the actual cost per week for each patient of board, clothing, laundry, fuel, light, and all ordinary current expenses, and fix this as the price per week for the ensuing year. At the price per week thus fixed the officers of the asylum draw from the general fund an amount equal to the average number of State patients cared for. Accounts are



made out in the same way against counties for county patients. It is only when new buildings are to be erected, permanent improvements made, or special needs developed that the Legislature is called upon for appropriations.

It seems to me a like system might be adopted by the other State institutions with advantage to the State. Of course the per capita would vary in different institutions, some requiring a larger number of teachers or attendants according to the number cared for than others; but each institution would be to some extent a check upon the others, waste and extravagance would more likely be avoided, and a prudent, careful administration secured. It would also be a great saving of the time of the Legislature at each session, and remove all ground for the unseemly and possibly unwarranted charge that combinations are made by the several boards of State institutions to stand by each other and thus secure appropriations for each that neither alone would have been able to obtain.

For the Michigan Insane Asylum at Kalamazoo a special appropriation of \$25,000 will be asked. The purposes for which this sum is required, are a carpenter's shop, infirmary at male department, and a kitchen. All are necessary, and the appropriations should be made early in the session.

For the Eastern Asylum for the Insane at Pontiac, a special appropriation of \$30,000 to build two infirmaries is asked and should be granted.

#### NORTHERN ASYLUM FOR THE INSANE.

The Northern Asylum for the Insane at Traverse City is fast approaching completion, and if the necessary appropriation is made early in the session, may, it is believed, be completed at the time limited by contract—October 1, 1885. The amount asked for is \$125,725.74. Of this amount \$53,623.73 is for heating apparatus and plumbing, and this work should be commenced immediately.

The condition of our other asylums for the insane makes it a matter of the utmost importance that there be not a moment's unnecessary delay in the completion of the Northern Asylum. The Eastern Asylum at Pontiac, designed originally for 540 patients, to-day gives shelter to 663. In a recent letter Dr. Hurd, the Superintendent, says: "Every bed is occupied, and every available space to put a bed is filled up. Every vacancy has been used to accommodate urgent cases. In the majority of instances if a patient was removed in the morning, his place was filled before night. Not a day passes but it is necessary to refuse patients presented for admission." At Kalamazoo Asylum about the same state of things exists. Many insane persons are detained in our county jails and poor-houses, where for lack of proper treatment their chances for recovery are imperiled. Let me urge that the appropriation for the Northern Asylum be made at the earliest time possible.

#### IDIOTS AND IMBECILES.

There is no State provision for the care of idiots and imbeciles. A school and asylum for the feeble-minded has been urged by conventions of superintendents of the poor and by conventions of county agents of the State Board of Corrections and Charities. These county officers are familiar with the condition of our poor-houses, in nearly all of which are a greater or less number of idiots, who are sometimes almost as difficult to manage as insane persons, and for whose special care no provision can be made. It is undoubtedly true that under special training feeble-minded children are susceptible of mental and physical improvement, and it is, I think, clearly the duty of the State to provide for this class of unfor-



unfortunates. If the birth of a deaf and dumb or a blind child is regarded as a misfortune, how much more keenly is felt the birth of an idiot or imbecile. To be relieved of the care of such a child might save families from disintegration, and conscientious, watchful, and heart-broken mothers from untimely graves—victims of motherly devotion to their unfortunate offspring. I trust you will give this matter careful consideration, and provide for the care of this unfortunate class in a State institution.

#### PRISONS.

For the Michigan State prison at Jackson a special appropriation of \$14,000 is asked, covering five items, which you will find in the Warden's report, and all of which I deem necessary. The matter of purchasing a strip of land in front of the prison grounds and adjoining thereto, lying between Mechanic and Cooper streets, has been for years regarded as a mere question of time, so essential is its possession by the State on the grounds of safety, convenience, and completeness and symmetry of the prison grounds. I believe it should at once become the property of the State by purchase or condemnation, as shall seem most feasible.

For the State House of Correction at Ionia \$76,000 is asked for current expenses, and \$50,000 for salaries for the next two years, also a special appropriation of \$1,000. For the items and reasons for these appropriations I refer you to the Warden's report.

Our prisons at Jackson and Ionia maintain toward each other very much the relation of rival manufacturing establishments, and should, I think, be both placed under one Board of Prison Commissioners. One is regarded as a place of punishment, the others as a "Reformatory," and yet, from the character of the offenders admitted to each, it would be difficult to determine which is the prison and which the reformatory. Hardened offenders are committed to Ionia to mingle with those who have been committed from justices' courts for misdemeanors, and youthful offenders for their first offense sent to the State prison at Jackson.

I think under a single board both prisons would be better managed. The commissioners should, I think, be empowered to determine in which prison criminals should be kept. In this way, by a weeding out process, the more incorrigible would reach the State prison, and juvenile offenders, and those who do not belong to the criminal class at all, but are suffering the consequences of a single act committed in a moment of passion or under circumstances of great temptation, would find a more fitting place in the Reformatory at Ionia.

I am satisfied that an arrangement of this kind would be better than the present system of leaving the final selection of a prison in the hands of the circuit judges, most of whom seem to use no discretion at all in the matter.

I think the Wardens of our prisons should be appointed by the Board of Prison Commissioners, not by the Governor, and should hold their offices during good behavior; and that sub-officers of prisons should be appointed by the Wardens, subject to the approval of the Prison Commissioners.

#### PRISON LABOR.

The system of contract labor in our prisons should, I think, be abolished. The articles manufactured should be sold at the full market price, the convict and family or dependent relatives receiving the whole or such part of his earnings as the prison commissioners may deem just.

On this latter point I feel very much in earnest. The applications for par-

dons, which occupy so much of a Governor's time, reveal the fact that in most instances some person outside the prison is really suffering more than the convict himself. The prisoner is comfortably housed and clothed; has regular, wholesome, and abundant food, and all needed medical attendance, while the dependent father, mother, wife, or children are deprived of most of those comforts. Under the present system, if sentence is to be imposed on the party to suffer, these dependent ones should be brought into court and sentenced to lose the services of him who should provide for their wants, and to be deprived of the comforts, if not necessities, of life for the period prescribed by law.

I do not think the question of making our prisons pay their expenses should be a chief consideration in their management, nor do I think the State has any right on account of the wrong-doing of the son, husband, or father, to appropriate his earnings, making those innocent ones that God has committed to his care the principal sufferers by his crime.

#### CONVEYING PRISONERS.

The fees of sheriffs and constables for conveying prisoners under sentence to the prisons at Jackson and Ionia are now paid by the State. Numerous complaints have been received and from all parts of the State in regard to the exorbitant and illegal fees charged for such services. Bills have been regularly presented and paid, claiming more mileage than by the usual route. An extra day, not a moment of which was spent in conveying the prisoner or returning, is charged, and the expenses supposed to be incurred over night by the introduction of an extra day—including supper, lodging, and breakfast—are charged to the State, making in some cases nearly double the legal fees. Such bills are sworn to as a correct account of services rendered the State. The Wardens of the prisons have also called my attention to the unnecessary multiplication of guards and trips. A sheriff will invite his acquaintances to a number equal to the number of prisoners to be conveyed on a junketing trip to Jackson at the expense of the State. An officer will convey three meek tramps, anxious to winter at Ionia, at three trips when they might just as well have been taken at one time.

The sum drawn from the State treasury by these reprehensible and dishonest practices is considerable. I am disposed, however, to regard its demoralizing effect on officers to whom are entrusted the execution of the laws as the most serious result. It might seem harsh to call it "robbing the State by perjury," and yet when false accounts are sworn to, and payment received from the State, I do not know how it can well be designated in milder terms.

Several plans have been proposed to remedy the evils complained of. I think the best plan will be to make the conveying of prisoners under sentence to the prisons of the State a charge against the counties from which they are sent. The Boards of Supervisors will scrutinize more carefully and intelligently such bills than can a State officer who knows but little of the facts, and will, I think, put a stop to the abuses complained of.

#### BOARD OF CORRECTIONS AND CHARITIES.

Permit me to call your attention to the report of the State Board of Corrections and Charities. The importance of the work done by this Board in regard to estimates, and in the general oversight of our charitable and penal institutions can hardly be overestimated. Their careful, painstaking, and methodical

investigations of such State institutions are of great value to the Legislature. Their familiarity with the history and every-day workings of these institutions give them better opportunity to judge of their needs than can be obtained by committees of the Legislature from hasty visits during the session. After two years' close familiarity with the work of this Board I can heartily indorse their recommendations as worthy of the highest consideration.

#### SWAMP LAND COMMISSIONER.

Two years ago a bill passed the Legislature abolishing the office of Swamp Land Commissioner. I vetoed the bill, believing that the services of a Commissioner would be required for two years longer, but stated in my veto message that "the office may and I think should be abolished by the next Legislature." During the past two years so very much has been accomplished by the Commissioner of Swamp Lands, and so well, that I now agree with my Republican friends that there is no good reason, or indeed excuse, for continuing the office any longer.

#### THE IMMIGRATION BUREAU.

The act establishing a bureau of immigration places it under the supervision of the Governor. He draws the necessary funds from the State treasury, audits its bills, and pays them from the funds so drawn. He is, therefore, in a position where he becomes intimately acquainted with its operations and uses. After two years careful observation of its workings I am of the opinion that the Immigration Bureau should be abolished. As I found it organized there was a Commissioner at a yearly salary of \$2,000, and an Assistant Commissioner at a salary of \$1,500. The expenses for office rent, postage, stationery, incidental expenses, and bills for advertising amount to nearly \$5,000 per annum. During the past two years it has distributed over 50,000 copies of the book "Michigan and its Resources" in English, besides small amounts of the German and French editions. The yearly cost for books which are furnished by the State printer is over \$3,000, making the entire annual cost of the Bureau about \$11,500.

Nearly a year ago I dispensed with the services of the Commissioner. Since that time the efficient Assistant Commissioner has attended to all the duties previously performed by both except drawing the Commissioner's salary. I did not feel at liberty to interfere any farther, but have permitted the Bureau to run as I found it, leaving it to the Legislature to determine its future.

The operations of the Bureau have, I think, been disastrous to our workingmen. In numerous newspapers of this and other countries, has it been advertised that Michigan is a desirable place to emigrate to, and that her official commissioner at Detroit is prepared to give all necessary information, and will forward to any person who applies for it, free of expense, an interesting book giving valuable information on the subject. Persons out of employment, or dissatisfied with their condition, might fairly take it for granted that they were very much wanted in Michigan, or else the State authorities would not go to all this trouble and expense in the matter. The result has been that our labor market has been overcrowded from abroad, and this, too, at a time when our laboring men were suffering for want of remunerative employment.

It is possible that the operations of the Bureau may have aided railroad and other corporations to dispose of some of their lands. Indeed, some uncharitable persons claim that it was originally organized to afford free advertising for these corporations.

I recommend that the Immigration Bureau be immediately abolished and its effects transferred to the State Land Office, where all inquiries in regard to lands owned by the State, and all legitimate demands for the book, "Michigan and its Resources," can be met with but slight expense to the State.

#### LABOR BUREAU.

In accordance with my recommendation of two years ago the Legislature established a Bureau of Labor, under the direction of a Commissioner and Assistant. The work of investigation has been conducted earnestly and intelligently. A volume printed during the past summer contains valuable statistics and suggestions in regard to the work of the Bureau, and the duty of the Legislature in regard to it. I commend it to your thoughtful consideration.

#### MINERAL STATISTICS.

The office of Commissioner of Mineral Statistics is, I think, of little practical use to the State. He publishes annually a book of nearly 300 pages, giving the history and workings of each mine for the previous year; a work of much labor, but, as I believe, of little interest except to those operating the mines, or dealing in mining stocks. After sending to the several mining companies such copies as were recommended by the Commissioner, believing that the remainder should be got before the public somehow, I ordered a quantity to the executive office at Flint. My persistent efforts to give these books away have not been crowned with any remarkable degree of success.

I recommend that the office of Commissioner of Mineral Statistics be abolished, and a Commissioner of Mines appointed, whose duty it shall be to exercise supervision on behalf of the State of all mining operations; to see that the safety of the miners is secured and that every precaution is used to prevent avoidable accidents—indeed with summary powers to interfere where human life might possibly be imperiled; with authority to compel the closing of mines where they cannot safely be worked, the rejection of unsafe machinery, and the use of such machinery and apparatus as may seem necessary to protect the miners from all avoidable danger. Besides reporting such a brief statistical summary of mining operations as would be of general interest, it should be his duty to report all casualties among the operatives and their causes. I commend the matter to your thoughtful consideration.

#### TAX LAWS.

The tax law of 1882 fails to provide for the sale of lands for delinquent drainage taxes. The drainage act of 1881 provides that such sales shall be made "at the same time, place, and manner as lands are advertised and sold for other taxes." The provisions of the drainage act of 1881 and the tax law of 1882 do not harmonize, and it is, I believe, generally conceded that there is now no legal method of collecting delinquent drainage taxes by sale of lands. This is an important matter, and should receive early consideration.

The tax law of 1882 seems to have been carefully planned to give purchasers at tax sales a good title. I cannot but think that the rights of land owners who, through poverty, ignorance, or carelessness, have allowed taxes to go unpaid, should have received more consideration. By a single act of carelessness on the part of the poor man, or from lack of knowledge, a speculator may at the cost of a single

year's tax obtain a good title to the family homestead. I think the privilege of redemption for a series of years by paying the taxes and a penalty amply sufficient to compensate the speculator for his investment should be provided for.

#### INSURANCE LAWS.

It has been the policy for many years, to collect taxes upon the gross premiums received in this State by insurance companies of other States and countries. In most of the populous States the tax collected is about sufficient to cover the expenses of their insurance departments, which in this State, including all incidental expenses, have never exceeded \$8,000 per annum. For the year 1883, the tax collected of foreign insurance companies doing business in this State was \$126,064.31. If, as I believe, this large tax is really paid by the insured, it is unfair to place such a burden upon them for the benefit of others who do not hold policies as well as themselves, and the tax should be reduced so as to merely cover the expenses of the department of insurance.

The Commissioner of Insurance should, I think, possess a similar power in the case of coöperative societies insuring lives on the assessment plan to that conferred upon him in regard to mutual fire companies, to apply to a court for the appointment of receivers in case of insolvency. It should be made his special duty to investigate reported infractions of the law by agents of such organizations of other States and to prosecute offenders, as under the act of 1881 he is required to investigate, and prosecute for violations of the law by the agents of unauthorized fire companies, and there should be similar provisions for the paying of his expenses of investigation.

I think a law should be enacted defining an insurable interest in lives. Much imposition has been practiced on ignorant people by inducing them to invest money in insuring the lives of others under circumstances where the courts would give no relief owing to the lack of an insurable interest.

The term of the office of Commissioner of Insurance now terminates at the end of the second year, or as soon thereafter as his successor shall be appointed and qualified. Practically the change is made about the middle of January during the year of the biennial session of the Legislature. The reports of between two and three hundred companies of this and other states and countries are required to be made within the first two months of each year, and, if preparation for the annual report issued by the Commissioner should precede the time for a change, the new officer will find himself compelled either to continue upon the old plan, or instantly to devise and perfect plans of his own. Only in the latter case should he be held fully responsible for the first report issued under his administration. A better plan, now adopted in many of the States, is to make the term of this office commence and end at the middle of the year. This gives the new officer time to develop and apply his own ideas, the old officer opportunity to complete the work he has begun, and besides, gives to the Legislature the benefit of being able, through its committees, to consult with an experienced instead of an inexperienced officer in the insurance department.

Valuable suggestions in regard to insurance legislation may be found in the report of the Commissioner of Insurance.

#### ELECTION OF LEGISLATORS.

Less than one-fifth the members of the House and one-fourth the Senators were members of the last House and Senate. This I regard as a misfortune.



Experience is worth much in the work of legislation, and valuable time might be saved if a larger proportion of old members were returned. I think it would be better if members of the Legislature were elected for four years, one half each two years. In this way but little time would be lost in the beginning of the session in becoming familiar with legislative work, and more careful legislation might be expected.

#### SALARIES.

The salaries paid to our State officers and judges of the Supreme Court are a disgrace to the State. The salary of every State officer should be sufficient to compensate him for the work performed and responsibility assumed, and for all the expenses incident to his official position. With our present salaries no man of moderate means can afford to hold a State office. No matter how worthy or competent such a man may be, he is as really debarred from accepting a State office as if a constitutional provision against poor men holding office was in force. The salaries of the judges of the Supreme Court should at least equal the income of a first-class lawyer in one of our large cities, sufficient to permit them to devote their entire time and thought to the duties of their office.

I recommend that you submit to the people a constitutional amendment increasing the salaries of State officers and judges of the Supreme Court, and trust the people will at the polls vote for salaries that will place the poorest man, if competent and worthy, in a position to accept the highest office in the State.

#### PARDONS.

The pardoning power, with its unpleasant and wearying responsibilities, should not be placed upon the shoulders of one man. No matter how well deserved a pardon may be, popular opinion will always be divided as to its propriety. While a board may do wrong as well as a Governor, politicians and political papers, hard up for something to find fault with, will not be so likely to ascribe each pardon or commutation to total depravity on the part of the pardoning power.

After some consideration, I am inclined to think that the Supreme Court—with an extra clerk, to be known as pardon clerk, and whose duties should be prescribed by the court—would make an excellent Board of Pardons, probably as satisfactory to the people as any that could be named. On their recommendation only should pardons be signed and issued by the Governor.

#### ELECTION LAWS.

The recent election has called special attention to the laws of the several States governing the holding of elections. It seems to be generally conceded that the law of New York which provides that the three judges of election for each voting precinct shall not belong to the same political party, and that the two clerks of election must belong to different political organizations is admirably adapted to secure justice, and to give to the public confidence in a fair count. The New York method of destroying the ballots as soon as the count is made seems to prevent another temptation to fraud by tampering with the ballot box, as was done in the same election at Chicago. I would recommend that our law in regard to holding elections and canvassing the votes cast be made to correspond with that of New York. The perpetuity of our free institutions depends upon the sacredness of the ballot box and the fairness of the count, and every



precaution should be taken, not only to secure this result, but also to remove the slightest degree of suspicion that the rights of voters could be tampered with.

#### CONSTITUTIONAL AMENDMENT.

In my message two years ago I said "I cannot see how, in a republican government like ours, there should be any hesitation in submitting questions which concern the interests of the State and the well-being of its inhabitants to a popular vote. I, certainly, for one am willing to submit any and all questions which concern the voters of the State to themselves for determination, and abide the result." I also gave it as my opinion that "personal liberty" and the "freedom of the citizen" required that when any considerable number of voters asked for the submission of any question to a popular vote it should be submitted. The last Legislature, notwithstanding the presentation of petitions signed by scores of thousands of the good people of the State, refused to submit to a popular vote a constitutional amendment to suppress the traffic in intoxicating drinks. If it was supposed that by such refusal the question could be ignored or evaded, the result has shown that the Legislature of 1883 made a great mistake. All attempts to prevent an expression of the popular will on this question will only result in the renewal of a bitterer and more uncompromising agitation for its submission. I believe this Legislature should submit the question to the people.

#### SOLDIERS' BOUNTIES.

There are to-day in Michigan over two thousand veterans of the war for the Union, entitled by law to State bounties, who claim that they have received nothing from the State. The records of the Quartermaster's Department show that these bounties have been paid to the assignees of those entitled to receive them, in very many instances the assignees being persons connected with the Quartermaster's Department. I have been assured by veterans in whom I have the fullest confidence, that at the date of what purports to be their assignment and acknowledgment before a Michigan notary they were in distant States and territories.

The State cannot afford that charges of wholesale dishonesty against its officials, through forged papers or otherwise, should pass unnoticed. Rigid investigation should be made, and if wrong has been done to the soldier, his widow, or children, the State should at once right the wrong, and use every means to discover and punish the guilty parties.

I would therefore recommend that three commissioners, differing in their political relations, be appointed, with authority to send for persons and papers, and thoroughly investigate such charges as may be made in regard to soldiers' bounties. Only some such action can forever put to rest the accusations of wrong now so freely made against the State and individuals.

#### CLAIMS AGAINST THE UNITED STATES.

In the latter part of May, 1883, during the session of the Legislature, Mr. Friend Palmer, of Detroit, visited me at Lansing, and informed me that the United States was indebted to the State of Michigan on a claim which had accrued about the beginning of the civil war, and that the time during which the claim could be presented was about to expire. An act of Congress approved June 14, 1878, had limited the time during which such claims could be received by the

departmant at Washington to five years. He did not know, he said, how much could be collected, but claimed exclusive knowledge as to the nature of the claim, and this I found to be correct, as no official at Lansing could give me any information on the subject. If the claim was for war material the vouchers should have been in the Quartermaster General's and Auditor General's Offices, but no such vouchers have been found. Mr. Palmer offered to collect what he could for the State if allowed a commission of 25 per cent, and would make no better terms. He showed me that he had collected claims against the United States under a contract with Governor Bagley, by which he received 25 per cent on the first \$5,000 collected, 20 per cent on the second \$5,000, and 15 per cent on all subsequent amounts.

If anything was done in the matter it must be done at once. I had no alternative but to accept Mr. Palmer's terms or let the claim lapse. It did not seem possible to me that any considerable indebtedness had been permitted to remain uncollected during the administrations of Govenors Crapo, Baldwin, Bagley, Crosswell, and Jerome, and to have passed from the recollection of the employés in the departments at Lansing. I therefore signed a contract with Mr. Palmer by which he was to receive 25 per cent of the amount he collected, and nothing for his services or expenses in case of failure. The contract was made June 1, 1883, and on June 9, five days before the expiration of the time limited by law, the claim was filed at Washington. To my surprise within about a year Mr. Palmer collected \$42,345.92 due the State of Michigan since 1861. This sum, less Mr. Palmer's percentage, I turned over to the Quartermaster General, and hold his receipt therefor. I also made another contract with Mr. Palmer, by which he is to receive 15 per cent for the collection of other claims not barred by statute. I have been careful to give the whole transaction in detail as it occurred. I did in the matter just as I would had I owned the claim individually, and have seen no reason to regret my action in regard to it.

#### STATE MILITIA.

The law relating to the compensation of State troops when called out to aid the civil authorities in preserving the peace should be amended. It provides that "in case of riot, tumult, breach of the peace, resistance to process, or when called upon by the civil authorities," they shall receive certain compensation, "such compensation and such rations and forage, and the cost of all ammunition used or purchased for use, by any officer in command of the State troops so called out, shall be audited, allowed and paid by the board of Supervisors of the county where such service is rendered." (Howell's Statutes, Section 915.) Last summer, on request of the sheriff of Iosco county, I ordered Company C of the 3d Regiment (Bay City) to go to Oscoda, 80 miles distant. An engine and car were chartered at Bay City, the Captain becoming personally responsible. The railroad company insisted on having its pay, and \$192.50 was advanced from the company funds, and till the Board of Supervisors of Iosco county has levied and collected the necessary tax the money cannot be refunded, or the company receive pay for their services.

Our State troops are required by law to respond to all such calls, and are never found wanting in any emergency. Provision should be made for the payment of bills for rations, forage, ammunition, transportation, etc., by the Military Board, the amount of such bills certified by them to the Auditor General should be charged by him to the counties requiring the aid of the State militia.

## DISEASES AMONG CATTLE.

Permit me to call your attention to the absence of efficient laws for the prevention of the spread of contagious diseases among cattle. The creation of the Bureau of Animal Industry by Congress at its last session put this matter under the control of the United States Commissioner of Agriculture so far as action by the general government is concerned, but it was not thought best to give him full control, and provision was made for the coöperation of the several States. In case of an outbreak, such as that which happened during the last year in Illinois, coöperation is absolutely necessary. In view of the possible and not improbable danger of the introduction of contagious diseases among our cattle, and the very great loss that would result therefrom, authority to act promptly should be lodged in a commissioner or board of commissioners. In this way only can our herds be preserved should an emergency arise calling for immediate and summary action.

## DANGER FROM CHOLERA.

Cholera has never prevailed as extensively in Europe as during the last few months without sooner or later coming to the United States. From our situation on the great lines of travel and of immigration, Michigan is especially liable to receive infected persons or infected baggage. Our local boards of health are authorized to "make such regulations as they may deem necessary for the public health and safety, respecting any articles which are capable of containing or conveying any infection or contagion, or of creating any sickness, when such articles shall be brought into, or conveyed from, their township, or into or from any vessel." (Sec. 1636, Howell's Annotated Statutes.) Methods of travel have changed so much since the law was passed, and the amount of travel has become so great, as to make the inspection of travelers and the proper care of infected persons and infected baggage, at certain points, in time of great danger from an infectious disease like cholera or small-pox, a State or National rather than a local affair. The cities of Port Huron and Detroit can hardly be asked to bear the expense of such an inspection of the thousands of immigrants annually entering the country at these cities, as shall protect the inhabitants of Wisconsin, Illinois, Iowa, Minnesota, and Dakota from the introduction of dangerous contagious diseases. Yet there are times when, if such an inspection is not maintained, every town in Michigan is liable to receive infected immigrants or infected baggage, and to have a number of its inhabitants infected before the danger is known. The numerous outbreaks of small-pox thus traceable to immigrants, detailed in the reports of the State Board of Health, show that the danger demands consideration. The attention of the National government has been repeatedly called to this subject, and for one year an inspection of immigrants was maintained at Detroit and Port Huron by the coöperation of the National Board of Health with the Michigan State Board of Health.

In view of the danger from cholera, I would recommend an appropriation for an epidemic contingent fund, to be used in the discretion of the Governor, under the direction of the State Board of Health, for the prevention or suppression of outbreaks of cholera, should the danger become imminent and a necessity arise for the use of said fund or any part of it.

I would also recommend to your consideration the question whether the law relating to the prevention and suppression of epidemics of contagious diseases requires any changes as regards inspection and care of infected travelers and

their effects at points where the amount of travel is so great as to practically place the work beyond the resources of the local board of health; and whether the Legislature ought not to invite the coöperation of the national government in such inspection at points in Michigan where the inspection would benefit all the Northwestern States, especially as the national government claims the sole right to tax the immigrants for the expenses of an inspection.

#### CONCLUSION.

I feel that it would be ungrateful in me to close this message without due acknowledgment of the valuable assistance and hearty co-operation of the other State officers. The mutual kindly feeling which has characterized my associations with all the officers and employes of the State will always be pleasant to remember. Although performing in some sense an official duty in reading to you this message, I am no longer Governor of Michigan. Another has been selected by the people to take my place, and has entered upon the duties of his office. If you give him the same hearty sympathy and support that I received from the Legislature of 1883, he will have nothing of which to complain.

Praying that you as a Legislature and Governor Alger as chief executive may be guided by infinite wisdom, so that your labors here may be a credit to yourselves and a blessing to the State, I close with the kindest wishes and feelings to all, the last duty required of me from having held the office of Governor of Michigan.

JOSIAH W. BEGOLE.

**PARDONS GRANTED**

**DURING THE TWO YEARS ENDING DEC. 31, 1884,**

**BY**

**JOSIAH W. BEGOLE,**

**GOVERNOR OF THE STATE OF MICHIGAN.**

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**BY AUTHORITY.**

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**LANSING:**  
**W. S. GEORGE & CO., STATE PRINTERS AND BINDERS,**  
**1885.**



# PARDONS

GRANTED BY GOV. JOSIAH W. BEGOLE FOR THE YEARS 1883-4.

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STATE OF MICHIGAN, }  
EXECUTIVE OFFICE, }  
*Lansing, January 7, 1885.*

## *To the Legislature :*

In accordance with the requirements of the constitution of this State I transmit herewith statement of pardons and commutations of sentence granted by me during my term of office with the reason therefor, as follows :

1. William Holt. Convicted in the Recorder's Court of the City of Detroit of murder, and sentenced in 1865 to life imprisonment in the State Prison at Jackson. Pardoned January 3, 1883. Holt was pardoned upon the letters and written statements of the trial judge, all the living jurors, and affidavits and written statements of large numbers of the citizens of Detroit as to the bad reputation of the inculpatng witnesses, John Dunn and Samuel Post, being so bad as to render their statements unworthy of belief, their testimony having been given in hope of reward, and in case of Dunn to earn immunity from a charge of rape then impending over him.

2. John Ryan. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced for 15 years from February 17, 1876, to the State Prison at Jackson. Pardoned January 5, 1883. Ryan was pardoned at the request of Judge Swift, who presided at his trial, who stated that he should not have imposed the severe sentence he did had he known Ryan's previous good character as certified to by Ex-Senator Lyman G. Trumbull, Ex-Congressman C. B. Farwell, and other prominent and well known citizens of Chicago. His pardon was also recommended by Prosecuting Attorney Hawley, and many of the best citizens of Detroit.

3. Frank McGinnis. Convicted in the Recorder's Court of the City of Detroit of forgery, and sentenced for 12 years from March 2, 1877, to the State Prison at Jackson. Pardoned February 3, 1883. McGinnis was but 19 years old at the time of his conviction, and the sentence would appear to have been exceedingly severe for one so young. His pardon was recommended by the judge who tried him, and by many of the most reputable citizens of Detroit. His jail record was excellent, having been a faithful and efficient teacher in the prison school.

4. Edward Sullivan. Convicted in the Circuit Court for the County of Genesee of manslaughter, and sentenced for seven years from March 18, 1878,



to the State Prison at Jackson. Pardoned February 3, 1883. Sullivan's prison record was reported as very good, and his sentence, owing to good time gained would have expired in a few months. His pardon was recommended by the judge who sentenced him, by the prosecuting attorney, and all the jurors who could be seen, and by many of the most respectable citizens of Genesee county. Happening in my own county I was familiar with the facts and considered the sentence too severe.

5. Samuel Ulam. Convicted in the Circuit Court for the County of Kalamazoo of murder, and sentenced in March, 1855, to the State Prison at Jackson for life. Pardoned March 1, 1883. From a mass of evidence submitted to me (most of which had been discovered after his conviction), and which had satisfied very many persons quite as well able to judge as myself of Ulam's innocence, I pardoned him, believing him innocent of the crime for which he had lain in prison 28 years.

6. Austin Parks. Convicted in the Circuit Court for the County of Oakland of assault with intent to murder, and sentenced for 20 years from June 15, 1876, to the State Prison at Jackson. Pardoned March 1, 1883. Parks' pardon was asked for by Judge Baldwin who had sentenced him, who upon reflection, and from new facts brought to his knowledge, considered the sentence much too severe. The prison physician also certified that Parks had been in hospital most of the time for three years, and could not probably recover unless set at liberty.

7. Elmer Angle. Convicted in Justice's Court in Genesee county of assault and battery, and sentenced for 90 days from February 23, 1883, to the State House of Correction at Ionia. Pardoned April 11, 1883. Elmer Angle, a mere boy, was convicted of assault and battery, his offense consisting in cutting some hair from the head of a girl schoolmate. The agent of the Board of Corrections and Charities for Genesee disapproved the sentence and protested against it. As soon as a good home could be procured for Angle I pardoned him.

8. John W. Moore. Convicted in the Recorder's Court for the City of Detroit of larceny, and sentenced for four years from August 23, 1880, to the State Prison at Jackson. Pardoned April 10, 1883. Moore was pardoned at the request of Judge Swift, the trial judge, Henry N. Brevoort, prosecuting attorney, the mayor, and many prominent citizens of Detroit, who assured me that the young man had been sufficiently punished, and that a pardon would in all probability insure his keeping in the right path in future.

9. Charles Gilbert. Convicted in the Recorder's Court for the City of Detroit of uttering a forged instrument, and sentenced for three years from December 20, 1880, to the State House of Correction at Ionia. Pardoned April 12, 1883. Gilbert was a young man of good family, and realized most fully the deplorable consequences of his crime. Owing to his good conduct he had but about two months longer to serve. I pardoned him, satisfied by personal interviews its effects would be good, his future life made more hopeful, and resolutions to lead a new life stronger in consequence.

10. Robert Garbutt. Convicted in the Recorder's Court for the City of Detroit of murder in the second degree, and sentenced for life on August 2, 1868, to the State Prison at Jackson. Pardoned April 17, 1883. Garbutt's life sentence had been commuted by Governor Jerome to 20 years. I became satisfied that Garbutt's failing health would in all probability prevent his receiving any benefit from Gov. Jerome's well-meant and deserved clemency, and that under the circumstances he was entitled to a pardon.



11. John Considine. Convicted in the Circuit Court for the County of Macomb of larceny, and sentenced for two years from September, 1881, to the State House of Correction at Ionia. Pardoned April 18, 1883. In the case of Considine I remitted three or four weeks of a sentence which hardly seemed sustained by the evidence, to enable him to visit his family in the time of their affliction and bereavement.

12. Francis E. Hilliard. Convicted in the Circuit Court for the County of Allegan of assault with intent to murder, and sentenced for three years from October 25, 1882, to the State Prison at Jackson. Pardoned April 19, 1883. Judge Arnold, who sentenced Hilliard, wrote me: "I am not and was not satisfied in my own mind beyond reasonable doubt of his intent to murder." His sister-in-law, the injured party (the offense being the result of a family quarrel), as well as her husband, the brother of Hilliard, asked for his pardon. Indeed, the relatives generally united in representing to me that family concord and the ends of justice would both be promoted by Hilliard's pardon.

13. Thomas Kidd. Convicted in the Circuit Court for the County of Sanilac of murder, and sentenced on January 6, 1871, to the State Prison at Jackson for life. Pardoned May 4, 1883. Kidd was convicted on evidence wholly circumstantial and not satisfactory. He was only 18 years old at the time the offense alleged against him was committed. The judge and prosecuting officers united in the request for his pardon, and the best people who knew the circumstances expressed grave doubt as to Kidd's guilt. His prison record was unexceptionable.

14. Charles Colbath. Convicted in the Circuit Court for the County of Lenawee of assault with intent to murder, and sentenced April 12, 1882, to 14 years' imprisonment in the State Prison at Jackson. Pardoned June 14, 1883. The best citizens of Adrian in large numbers assured me that new facts had been discovered, which, had they been known at the time of Colbath's trial, would have secured his acquittal.

15. Julian Moore. Convicted in the Circuit Court for the County of Oakland of larceny, and sentenced December 1, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned June 14, 1883. Moore with two other persons was charged with the crime of larceny. The others pleaded guilty; Moore was tried and convicted on their testimony. While the evidence showed that Moore, if guilty, was not the principal offender, the others were let off with one year each at Ionia, but Moore was sentenced to five years at Jackson. His pardon was asked by the judge, prosecuting attorney, complaining witness, and the sheriff and other officers of Oakland county.

16. Louis Contoi. Convicted in the Circuit Court for the County of Houghton of murder, and sentenced October 25, 1866, to imprisonment for life in the State Prison at Jackson. Pardoned June 14, 1883. Contoi, an Indian, had taken an Indian's vengeance on a man who had betrayed his confidence in regard to a mine, by shooting him. During his nearly 17 years in prison not a single breach of discipline had been charged against him. Mrs. Haviland and others had become interested in his case and desired his pardon. Ex-Warden Humphrey was earnest in his behalf, and wrote, "I believe Louis Contoi will if released from prison lead an honest, upright life; and that society will be in no way injured, nor human life be less secure because of his restoration to freedom."

17. James J. Shafer. Convicted in the Circuit Court for the County of Hillsdale of larceny, and sentenced October 31, 1882, to imprisonment in the State House of Correction at Ionia for four years. Pardoned June 18, 1883.

Shafer's physical condition was such that he could not possibly live out his term of imprisonment. At the request of his relatives and the officers of the prison he was pardoned simply on the ground of humanity.

18. Clinton Hinkley. Convicted in the Circuit Court for the County of Hillsdale of breaking and entering a railroad car, and sentenced May 8, 1882, to two years' imprisonment in the State House of Correction at Ionia. Pardoned June 29, 1883. This was a first offense. Hinkley had borne a good reputation, had served more than half his sentence, and was pardoned that he might support his widowed mother at the request of many reputable citizens of Hillsdale county.

19. Charles Reep. Convicted in the Circuit Court for the County of Kent of assault with intent to murder, and sentenced December 29, 1881, to four years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1884. Reep's crime was shooting at and slightly wounding a wife who persisted in drunkenness and worse vices. For this he had suffered two years' imprisonment, and his pardon was asked by judge, jury, and many of the best citizens of Grand Rapids.

20. William Shields. Convicted in the Circuit Court for the County of Kent of robbery, and sentenced June 20, 1882, to three years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1883. Shields had been in the prison hospital a considerable time, and was pardoned on the certificate of the prison physician that he was suffering from Bright's disease, and that there was little probability of his recovery if kept in prison.

21. William Carroll. Convicted in the Circuit Court of the County of Lenawee of burglary, and sentenced May 14, 1881, to five years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1884. Carroll was pardoned at the request of the officers of the prison, who represented that he had been suffering for a long time from lung disease, was confined to the hospital, and likely to live but a short time if kept in prison.

22. Charles Powers. Convicted in the Circuit Court for the County of Manistee of manslaughter, and sentenced June 6, 1883, to five months' imprisonment in the State House of Correction at Ionia. Pardoned August 6, 1883. Powers, an aged minister, was convicted of manslaughter. He had for many years been accustomed to act as physician to the poor people among whom he labored, and who would otherwise have been without medical aid. His alleged offense consisted in having attended a case of confinement where death ensued and which regular physicians claimed was mal-practice. His pardon was asked for by nearly 2,000 persons, about forty of them clergymen, who certified to his high moral character and useful life.

23. Win. Damouth. Convicted in the Circuit Court for the County of Barry of breaking and entering a shop in the night-time, and sentenced February 9, 1882, to three years' imprisonment in the State Prison at Jackson. Pardoned August 9, 1883. Damouth had been a young man of good reputation, and a large number of citizens of Barry county asked for his pardon on the ground that the sentence was too severe. He had been in hospital for a number of months, when on June 3, 1883, the prison physician wrote me: "He is helpless; the whole aspect of his case is unfavorable to recovery." Damouth continued to fail rapidly, and after satisfying myself of his hopeless condition, about two months later I pardoned him.

24. Alexander Frazier. Convicted in the Circuit Court for the County of Wayne of murder, and sentenced December 9, 1856, to life imprisonment in the State Prison at Jackson. Pardoned September 1, 1883. Frazier's con-

viction of murder was not considered sustained by the evidence. A conviction of manslaughter would probably have been correct. He had been in prison 27 years, and at the request of Senator Strong and other reputable citizens of Monroe county, and after the most positive assurances that he would not be allowed to become a public charge, he was pardoned.

25. Abbot B. Hemmingway. Convicted in the Circuit Court for Branch county of aiding and abetting the crime of arson, and sentenced October 22, 1882, to nine years' imprisonment in the State Prison at Jackson. Sentence commuted to one year September 1, 1883. Hemmingway was convicted after a trial which excited much feeling and comment in Branch county. His pardon was asked for by over 3,000 citizens of that county. Before commuting his sentence I personally conversed with citizens of Coldwater most likely to form an intelligent and unprejudiced opinion, and found their views coincided with those of the petitioners for a pardon.

26. Louis Gale. Convicted in the Superior Court of the City of Grand Rapids of uttering and publishing as true a forged mortgage, and sentenced March 23, 1883, to two years' imprisonment in the State Prison at Jackson. Pardoned September 14, 1883. I pardoned Gale, believing from the evidence presented to me (and much of which had not been placed before the jury which convicted him) that he was innocent of the crime for which he was imprisoned.

27. George W. Hathaway. Convicted in the Circuit Court for the County of Branch of aiding and abetting the crime of arson, and sentenced March 15, 1883, to one year's imprisonment in the State House of Correction at Ionia. Hathaway's offense was committed in connection with A. B. Hemmingway. His pardon was also numerously petitioned for and was granted for the same reason.

28. John Dunning. Convicted in the Circuit Court for Isabella county of assault with intent to murder, and sentenced June 19, 1877, to nine years' imprisonment in the State Prison at Jackson. Pardoned November 1, 1883. Dunning was pardoned at the request of Warden Pond for valuable services rendered October 26, 1883, in preventing the escape of a convict who, in making his second attempt to escape, had placed a "dummy" in his cell, and was caught by Dunning while attempting to escape through one of the chapel windows.

29. Jedediah Van Allen. Convicted in the Circuit Court for the County of Tuscola of murder in the second degree, and sentenced October 27, 1877, to seven years and ten months' imprisonment in the State Prison at Jackson. Van Allen was pardoned on the recommendation of Warden Pond, having on September 15, 1883, rescued one of the keepers when assaulted by a convict, and saved him from severe injury. Van Allen had but six weeks longer to serve.

30. Bernard Einstein. Convicted in the Circuit Court for the County of Lenawee of lewd and lascivious cohabitation, and sentenced April 28, 1883, to one year's imprisonment in Lenawee county jail. Pardoned April 28, 1883. Einstein was pardoned on the request of the sheriff of Lenawee county and other citizens of Adrian, having rendered important service in preventing an escape of prisoners from Lenawee county jail.

31. William Woods. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced March 27, 1876, to 15 years' imprisonment in the State House of Correction at Ionia. Pardoned January 24, 1884.

Woods, at the age of 20 years was sentenced to 15 years' imprisonment for burglary, although previously a young man of good reputation. He had spent nearly eight years in prison, a longer time than is usually imposed on young offenders for a like offense. Satisfied not only that he had been sufficiently punished, but also that he would make a good citizen when liberated, I pardoned him.

32. Martin Perk. Convicted in the Circuit Court for the County of Branch of arson, and sentenced December 12, 1882, to three years and four months' imprisonment in the State House of Correction at Ionia. Pardoned January 24, 1884. Perk was the third party implicated with Hemmingway and Hathaway in the arson cases at Coldwater. His release was asked for by over 1,100 citizens of Branch county, and was granted for the same reasons as the others.

33. Henry Hanscomb. Convicted in the Circuit Court for the County of Muskegon of burglary, and sentenced September 14, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned March 4, 1884. Hanscomb came into this state with a circus. At Muskegon he became intoxicated, and his crime consisted in taking some articles of little value from the rear end of a saloon. Judge Russell who sentenced him wrote me that certain local reasons seemed at the time to call for heavy sentence, and that had Hanscomb been able to show good character he would not have sentenced him for over two or three years. His good character was established to my satisfaction by citizens of South Berwick, Maine, where Hanscomb's wife and children resided.

34. John A. Henwood. Convicted in the Circuit Court for the County of Berrien of murder in the second degree, and sentenced February 5, 1877, to 10 years' imprisonment in the State Prison at Jackson. Pardoned March 11, 1884. Henwood had been in hospital for nearly three years. His pardon was asked for by Ex-Judge Coolidge, who tried him, Ex-Prosecuting Attorney Van Riper, who prosecuted the case, by every supervisor of Berrien county, and would have been granted on the ground of humanity alone.

35 and 36. Fred Wilcox and Henry Frain were convicted in the Circuit Court for the County of Shiawassee of burglary, and sentenced February 17, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned March 12, 1884. These young men, about 19 years old each, were arrested at Owosso on some trifling matter, and while in custody, of their own accord, confessed to having robbed a store the summer before. There was no evidence against them but their confession, and this they gave as they said from their sorrow at having committed the offense. Their pardon was asked for by all the county officers of Shiawassee county, and other prominent citizens.

37. Wm. Ferguson. Convicted in the Circuit Court for the County of Bay of larceny from the person, and sentenced June 10, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned March 23, 1884. Ferguson's sister called on me with a letter which she had received from the warden of the prison, informing her that her brother could live but a short time, and calling her attention to the law which required the warden, unless the body was claimed by the relatives, to forward it to the dissecting room at Ann Arbor. She offered to take her brother outside the prison, care for him till he died and bury him, and I pardoned him.

38. A. C. Jenkins. Convicted in the Circuit Court for the County of Kent of forgery, and sentenced February 21, 1882, to three years' imprisonment in



the State House of Correction at Ionia. Pardoned March 25, 1884. Jenkins was employed in the prison as clerk and book-keeper. His faithful attention to duty and upright conduct induced the officers of the prison to ask that the few remaining months of his sentence might be remitted. His pardon was also asked for by Lieut. Gov. Crosby, Senator Hine, Judge Parrish, the complaining witness, who was the injured party, and other citizens of Kent county.

39. Harriet J. Bush. Convicted in the Circuit Court for the County of Montcalm of assault and battery, and sentenced March 6, 1884, to forty-five days' imprisonment in Montcalm county jail. Pardoned March 26, 1884. The alleged assault and battery grew out of unpleasant relations with her husband, there being many extenuating circumstances in favor of Mrs. Bush. At the time of her pardon she had spent twenty days in the county jail, and it was certified to me that longer imprisonment would imperil her health.

40. John Curtis. Convicted in the Circuit Court for the County of Van Buren of burglary, and sentenced May 29, 1882, to five years' imprisonment in the State Prison at Jackson. Pardoned April 4, 1884. The history of Curtis's case has already been given to the public. Paralyzed, insane, a mere wreck both physically and mentally, I gave him to his friends to care for with no hope of his recovery.

41. George Brown. Convicted in Justice's Court in Lenawee county of larceny, and sentenced February 5, 1884, to 90 days' imprisonment in the State House of Correction. Pardoned April 1, 1884. Brown had nearly served out his 90 days, and was pardoned at request of officers of Lenawee county as a reward for services rendered in the conviction of criminals.

42. Jay Mead. Convicted in the Circuit Court for the County of Shiawassee of burglary, and sentenced May 11, 1882, to five years' imprisonment in the State Prison at Jackson. Commuted to 2½ years April 21, 1884. Mead was a hard-working man of good reputation, and was convicted of a burglary committed near where, in company with his wife and children, he was visiting at the house of an acquaintance. Great doubt exists in the minds of those best able to judge, as to Mead being the guilty party. In view of all the circumstances, Mead's sentence seemed to be too long, and I reduced it one-half.

43. Edward Washington. Convicted in the Circuit Court for Wayne county of robbery, and sentenced July 24, 1879, to six years' imprisonment in the State House of Correction at Ionia. Pardoned April 25, 1884, that he might die at home under the care of his aged mother, but died before his pardon reached the prison.

44. Francis A. Wardell. Convicted in the Recorder's Court of the City of Detroit of uttering and publishing as true a forged instrument, and sentenced February 19, 1883, to four years' imprisonment in the Detroit House of Correction. Pardoned April 25, 1884. Wardell did not belong to the criminal class. I first knew him as a wounded soldier, when I procured for him a position in the postoffice. I think others holding high positions are as much to blame as Wardell. His mother and his family needed his services, and I have no doubt he will live an upright life in future.

45. Frederick W. Brown. Convicted in the Circuit Court for the County of Saginaw of burglary, and sentenced March 7, 1883, to three years' imprisonment in the State House of Correction at Ionia. Pardoned May 23, 1884. Brown, a reputable young man, was convicted upon testimony which after-

wards proved to be unreliable. From statements of the judge and prosecuting attorney I believed him innocent.

46. Isadore Jones. Convicted in the Recorder's Court for the City of Detroit of knowingly receiving stolen property, and sentenced October 1, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned May 27, 1884, at the request of E. F. Conely, superintendent of police, Detroit, and Judge Swift, the trial judge, who had come to regard Jones as innocent of the crime of which he had been convicted.

47. William McDonald. Convicted in the Circuit Court for the County of Kent of burglary, and sentenced July 6, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned August 6, 1884. McDonald was pardoned at the request of the prison officers, on the ground that he was in the last stages of consumption and could hardly expect to live the remaining eight months of his sentence.

48. Talmon Owen. Convicted in Justice's Court in Genesee county of being a drunkard, and sentenced July 22, 1884, to three months' imprisonment in the State House of Correction at Ionia. Pardoned August 22, 1884, in pity to his family, and on his promise to reform.

49. George Bentley. Convicted in the Superior Court of the City of Grand Rapids of larceny, and sentenced July 10, 1883, to four years' imprisonment in the State Prison at Jackson. Pardoned October 27, 1884. Bentley, a colored man of excellent reputation was janitor in a bank at Grand Rapids. A considerable sum of money was carelessly exposed by the bank officials, and under the temptation was appropriated by Bentley, who had been previous to that time an honest man. The money was recovered by the bank, and I believe Bentley was sufficiently punished. His pardon was asked for by bank officers and others at Grand Rapids.

50. Pearly Pearsall. Convicted in the Circuit Court for the County of Kent of larceny, and sentenced June 6, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned October 29, 1884. Pearsall was but 20 years old when convicted, is of excellent family, and was convicted on the testimony of an accomplice, under conditions that might well have raised a doubt as to his guilt. His pardon was asked for by some of the most reputable citizens of Kent county familiar with the facts.

51. George Knill. Convicted of keeping open a bar on a legal holiday, and sentenced in the Circuit Court of Genesee county, November, 1882, to pay a fine and be imprisoned ten days. Knill suffered his imprisonment and paid his fine in 1882. Some of his friends represented to me that he was laboring under mental distress which could only be relieved by a pardon. The attorney general informed me that there was no legal objection to my issuing a pardon, but that it could relieve Mr. Knill of no disabilities as he was laboring under none. Mr. Knill when informed of the attorney general's opinion still wanted a pardon, and it was issued November 11, 1884, though of no possible effect in his case.

52. Charles Coon. Convicted in the Circuit Court of Genesee county of uttering and publishing as true a false and forged promissory note, and was sentenced February 26, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned December 3, 1884. This was Coon's first offense, and there were many extenuating circumstances. His sentence, and I was familiar with all the facts, seemed to me much too severe.

53. John Riley. Convicted in the Circuit Court for the County of Oakland

of burglary, and sentenced September 6, 1879, to 15 years' imprisonment in the State Prison at Jackson. Pardoned December 3, 1884. Riley was from Mount Morris, N. Y., and belonged to a very respectable family, and bore a good reputation. Several hundred citizens of that place asked for his pardon, and bore testimony to his good reputation. The judge and prosecuting attorney united in declaring Riley's sentence much too severe, as he had been sentenced under a misapprehension of his true character.

54. John Miller. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced August 21, 1882, to four years' imprisonment in the State Prison at Jackson. Pardoned December 5, 1884. Miller's condition both mentally and physically was bad. He was but 20 years old when convicted, and had served two-thirds of his sentence. His pardon was asked for by the judge, prosecuting attorney, and jury that tried him.

55. Timothy Lynch. Convicted in the Circuit Court of Bay county January 27, 1874, of rape. Pardoned December 12, 1884. Lynch was convicted in Bay county in 1874, on testimony which afterwards proved to be unreliable. Before sentence he escaped to Sarnia, in Canada, where he had resided for 10 years. His excellent character while there is attested to by judges, members of parliament, and other officials. A numerous signed petition of the people of Bay City asked for his pardon that he might again reside among them.

56 and 57. Joseph Roose and Cardamen Deo were convicted in the Circuit Court for Genesee county of abducting a female for purposes of prostitution, and sentenced August 22, 1881, to eight months' imprisonment in the common jail of Genesee county. Pardoned December 17, 1884. Their conviction was a surprise to the citizens of Flint acquainted with the facts, and a numerous signed petition was presented for their pardon.

58. Frank W. Penny. Convicted in the Recorder's Court of the City of Detroit of larceny, and sentenced May 1, 1886, to 3½ years' imprisonment in the State House of Correction at Ionia. Pardoned December 17, 1884. Penny was pardoned at the request of the prison board and officers, on account of valuable services in preventing the escape of prisoners.

59. Dan Van Waggoner. Convicted in the Circuit Court for the County of Kalamazoo of assault with intent to murder, and sentenced May 5, 1877, to imprisonment in the State Prison at Jackson for 45 years—afterward commuted to State House of Correction for same period. Sentence commuted December 17, 1884, so his imprisonment will expire January 1, 1886. I pardoned Van Waggoner on the representation made by John C. Blanchard of Ionia, which showed that his sentence was terribly severe, and on request of prison officials, on the ground of good conduct and failing health.

60. Wm. Ross. Convicted in the Circuit Court for the County of Mecosta, and sentenced February 12, 1883, to 12 years' imprisonment in the State Prison at Jackson. Pardoned December 17, 1884. A communication from the prosecuting attorney of Mecosta county satisfied me that Ross had been convicted under circumstances which would have prevented a verdict of more than manslaughter if the assaulted party had died. This should have made the verdict in his case but guilty of assault and battery. His pardon was recommended by the circuit judge, and the sheriff and prosecuting attorney of Mecosta county.

61. James Maloy. Convicted in the Circuit Court for the County of Kalamazoo of robbery, and sentenced December 23, 1882, to five years' imprisonment in the State House of Correction at Ionia. Sentence commuted Decem-





68. Eddie Casper. Convicted in the Circuit Court for the County of Ottawa of larceny, and sentenced August 4, 1884, to two years' imprisonment at the State House of Correction. Pardoned December 23, 1884. A large number of the citizens of Eaton Rapids, where Casper had formerly resided, bore testimony to his good character and asked for his pardon. After examining the case I was satisfied that the ends of justice would be best subserved by his pardon.

69. John Seaver. Convicted in Justice's Court in Muskegon county of being a drunkard, and sentenced October 24, 1884, to 90 days' imprisonment at the State House of Correction at Ionia, Pardoned December 24, 1884. Seaver, whose drinking habit was his only trouble, was pardoned at the request of Lieut. Gov. Crosby, and a large number of citizens of Grand Rapids, that he might see his mother on her deathbed, who was ignorant of his imprisonment.

70. Julia Cargin. Convicted in the Circuit Court for the County of Saginaw of murder in the first degree, and sentenced December 29, 1876, to life imprisonment in the State Prison at Jackson, afterwards changed to Detroit House of Correction. Commuted December 26, 1884, so her sentence shall expire December 23, 1885. The sentence of Mrs. Cargin was commuted on facts laid before me by Capt. Joseph Nicholson, Superintendent of the Detroit House of Correction, in regard to dying statements made by the principal witness for the prosecution.

71. George Davis. Convicted in the Circuit Court for the County of Genesee of rape, and sentenced November 25, 1882, to 20 years' imprisonment in the State Prison at Jackson. Sentence commuted December 26, 1884, to 10 years. Davis was but a boy when convicted. The general verdict of those familiar with the case, myself among the number, was that the sentence was very much too severe.

72. Henry Malliot. Convicted in the Circuit Court for the County of Manistee of rape, and sentenced February 14, 1879, to 15 years' imprisonment in the State Prison at Jackson. The complaining witness declared him innocent, and her family asked for his pardon.

73. Patrick J. Lillas. Convicted in the Circuit Court for the County of Berrien of rape, and sentenced June 24, 1881, to the State Prison at Jackson for 10 years. Pardoned December 20, 1884. Lillas had just arrived in Michigan at the time of the commission of the alleged offense. At his former residence, Ogdensburgh, N. Y., he had borne an unblemished reputation. Could this reputation have been shown on the trial there is no doubt it would have prevented a conviction, which, even under the circumstances, was hardly warranted by the facts.

74. George E. Bull. Convicted in the Circuit Court for Washtenaw county of assault with intent to murder, and sentenced April 4, 1883, to five years' imprisonment in the State Prison at Jackson. Pardoned December 30, 1884. Bull's assault was committed upon his wife while laboring under mental aberration, caused probably by too free use of intoxicating liquors. His wife was not injured in any way, and asked for his pardon, as did also very many of the best citizens of Wayne and Washtenaw counties.

75. Mark A. Barker. Convicted in the Circuit Court for Bay county of burglary, and sentenced June 23, 1883, to three years' imprisonment in the State Prison at Jackson. Pardoned December 29, 1884. Barker's pardon was asked for by Judge Green, before whom he was tried, and who does not now believe him to be guilty of the crime of which he was convicted.

In addition to the foregoing the sentences of Sarah J. Coalia, Karen Larson, Anna Vanderberg, and Elizabeth Vanderhoof, sentenced to the State Prison at Jackson, were changed, as required by statute, by commutation to the Detroit House of Correction, no female prisoners being received at the State Prison.

JOSIAH W. BEGOLE.









MESSAGE  
OF  
RUSSELL A. ALGER,  
GOVERNOR OF MICHIGAN,  
TO THE  
LEGISLATURE.

JANUARY 8, 1885.

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BY AUTHORITY.

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LANSING, MICH.:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1885.





# GOVERNOR'S INAUGURAL MESSAGE.

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EXECUTIVE OFFICE, MICHIGAN, }  
*Lansing, January 8, 1885.* }

GENTLEMEN OF THE SENATE AND HOUSE OF REPRESENTATIVES,—A recent somewhat protracted illness has prevented me from presenting as full a report to you as I had intended.

I will, however, communicate to you from time to time as matters of importance present themselves.

## FINANCE.

The finances of the State are in a good condition, as is shown by the report of the Treasurer. I commend his recommendation to distribute the primary school fund semi-annually.

## TAXATION.

I recommend the enactment of a law similar to the one now in force in the State of Ohio, for the collection of all taxes semi-annually, including State and county, municipal and specific. Under our present system large sums are collected and held by the County Treasurers, or in the State Treasury, or deposited in banks many months before they are paid out, the banks paying a very low rate of interest on sums deposited with them. It would be much better for the tax-payers if this amount could be divided and paid in a short time before being needed for disbursement, thus serving the purposes of the State fully as well as under the present system, relieving in a measure the tax-payer, and beside saving the risk which there always is, to a greater or less extent, in carrying large sums of money in any place. The State of Ohio collects its taxes December 20 and June 20, charging a penalty of 15 per cent upon delinquents (which I would make 10 per cent. instead), advertising the same after the latter date. No risk, and with the exceptions of blanks, no additional expense should be incurred in this semi-annual collection, as officers would simply be required to do the additional work at the present cost.

## THE UNIVERSITY.

This institution is one in which every citizen of the State takes a just pride. The sum actually necessary for the different departments named are made up as follows :

Assistant in the mechanical laboratory.....	\$1,000 00
Homœopathic college.....	2,000 00

## GOVERNOR'S INAUGURAL MESSAGE.

Additional professor for the same .....	\$2,200 00
Homœopathic hospital .....	2,000 00
Dental college .....	6,000 00
University hospital .....	5,000 00
Libraries .....	5,000 00
<hr/>	
Total .....	\$23,200 00

In addition to these items there must be expended from \$16,000 to \$20,000 for repairing buildings.

Nothing has been done in the way of such repairs for many years, and the sum named seems absolutely necessary to preserve them. I am sure your committees will see the necessity for these expenditures when they visit that institution. As biennial appropriations have to be made for its maintenance, I suggest that the committees look into the matter and see if some feasible plan cannot be devised for increasing the regular fund, thus saving the necessity of asking for money to defray its necessary expenses at every session of the Legislature.

## THE AGRICULTURAL COLLEGE.

A very full report of this college has been made by its president to the State Board of Agriculture and forwarded to you according to law, giving in detail its work as also its needs. As the prosperity of every State depends upon its agricultural interests, it is needless for me to say that I know this institution will receive careful consideration at your hands and its requirements be fully met.

## THE STATE NORMAL SCHOOL.

The Board of Education has furnished a very full report of this school, and it is doing most excellent work, making it possible for any young person desiring to do so to secure a thorough education at a nominal cost. I need not add that I am sure your committees will make such reports as will secure the necessary appropriation for its absolute needs.

Right here I would suggest that if some means could be adopted to secure such school books for our common schools as will teach the science of farming, it would, in my judgment, aid young men who are to pursue the vocation of farming, very much, in their future years.

The Institution for the Education of the Deaf and Dumb, as also the School for the Blind, have made very full reports, which have been commended by the State Board of Corrections and Charities. I do not hesitate to venture the opinion that you will see both amply provided for, as the unfortunate inmates of both institutions are helpless without the aid of the State.

## STATE PUBLIC SCHOOL AT COLDWATER.

The trustees of this school, as also of the Industrial Home for Girls at Adrian, have made full reports of their work, as also of their needs, which have been indorsed by the State Board of Corrections and Charities. I commend them also to your careful consideration. Both are doing most commendable work in the way of reclaiming homeless and wayward girls.

## ASYLUMS.

Michigan Asylum for the Insane at Kalamazoo—This asylum needs the following appropriations:

For new carpenter shop and machinery .....	\$3,000 00
For an infirmary at male department .....	15,000 00
For a kitchen with sleeping apartments at male department .....	7,000 00
Total .....	<u>\$25,000 00</u>

The question of purchasing a farm for pasturage in order to secure milk at a reduced rate I commend to the careful consideration of the committees.

Eastern Michigan Asylum at Pontiac—This asylum asks for an appropriation of \$30,000 for the erection of two hospital buildings, one for the male and one for the female department, which I also recommend be granted.

Northern Michigan Asylum at Traverse City—This asylum, as you will see by the report of the commissioners, needs about \$120,000 for its completion. I urge upon you an immediate appropriation for the same, that the work may be hurried along in order that it may be completed in the early autumn. The first two named asylums are filled far beyond their capacities and must be relieved.

Michigan Asylum for Insane Criminals—This asylum is in an advanced stage of construction, and according to the report of the trustees, will need an additional appropriation for its completion. I also urge that this appropriation be made at once that the asylum may be completed at an early date, as it is very necessary to remove from the other asylums that dangerous class of patients who ought not to be confined with other than their own class. I have thus recommended that these asylums be granted the full amount asked for, as I believe the sums named are necessary for their completion; and while the sums aggregate a large amount we must bear in mind that these institutions are crowded far beyond their capacities, and will be scarcely less so when the two now in process of completion are occupied, as there are hundreds of insane in the State who are not and cannot be accommodated within their walls, and Michigan is always generous toward any unfortunate class who are unable to care for themselves.

## JOINT RESOLUTIONS.

I recommend the adoption of a joint resolution submitting an amendment to the constitution creating a board of pardons, who shall have full and exclusive power over that department.

Also, that a joint resolution be adopted submitting an amendment to the constitution prohibiting the sale of intoxicating liquors in the State.

On account of the large number of disabled soldiers in this State and the healthfulness of its climate, I recommend that a joint resolution be adopted asking Congress to make an appropriation for a Soldiers' Home, to be located at some favorable point within the State.

## BOUNTIES.

There have been many pledges for bounties made to men who enlisted in the army that have not been fulfilled. I trust you will give this matter your careful consideration. No pledges should be more scrupulously kept than those made to the defenders of our government.

## GOVERNOR'S INAUGURAL MESSAGE.

## STATE FISHERIES.

By the Commissioner's report you will see that fish culture is being made a success. If their recommendations can be carried out the slight expense necessarily incurred in this department will, in due time, be returned many times from the fish thus raised and protected.

## THE WORLD'S EXPOSITION AT NEW ORLEANS.

Michigan is represented at this exposition and a fine display of its products is already on the ground. The amount necessary to defray its expenses will not exceed \$11,000, and I therefore recommend that a sum not exceeding that amount be appropriated for that purpose.

## MILITARY.

The military organizations of the State are in excellent condition, and all our citizens take a just pride in them. I recommend that a law be enacted directing the State Treasurer to pay all legal expenses incurred in case a company or any body of State troops is ordered to any location in the State to suppress riots, or for other purposes, the State collecting the same from the county. Under the present law, the county to which they are ordered is obliged to pay the bill, but frequently it is impossible for the troops to collect the money for a long time, and, as there is no other provision for paying these expenses, the companies have to advance the money both for transportation, rations and other necessary expenditures.

## STANDARD TIME.

As all the railroads in the State use Central standard time, and many of its cities and towns have adopted the same, I recommend that a law be enacted making Central standard time legal within the State.

## STATE SWAMP LAND COMMISSIONER.

I recommend that the commissioner appointed for the ensuing term be allowed a clerk, but not a deputy; that all matters pertaining to the office be closed within that time and turned over to the Commissioner of the State Land Office, and that the office be then abolished.

## COMMISSIONER OF IMMIGRATION.

I have debated somewhat, in my own mind, as to which is the wisest course to recommend in relation to this office; that is, whether to continue or abolish it. There have within the last two years over 2,000,000 people passed through this State, or close by its southern boundary, for the great Northwest, who have migrated from other States or have come to this country to make homes for themselves. Men are constantly leaving the old States for a home in the West. If a successful effort can be made to turn a portion of this great tide of people into our State by informing them of the superiority of its soil and the advantages of living near a market, the cost of conducting the office (which is much smaller than many mercantile firms pay for advertising their business) would be well invested, and returned to the State many fold in way of taxes upon improvements made by them. Of course, the great railroad corporations hold out every possible inducement to people going west by glowing advertisements, etc., for the purpose of securing their transportation. I think if Michigan would properly advertise

her undeveloped lands, and at a small cost a prudent man were stationed in New York to select from the emigrants those who have money to purchase lands, and induce them to come here, the benefits would justify the expenditure. I have, therefore, decided to recommend that the former be carefully tried and that the office be not abolished until such trial is fairly made.

While our State is open to the world, no special efforts should be made to import labor, purely as such, while so many men are unemployed as at present.

#### THE IONIA HOUSE OF CORRECTION.

This institution needs, in my opinion, a thorough overhauling, and I commend to your careful consideration many suggestions and recommendations made by the warden in his official report. Under the present law this prison is filled far beyond its capacity with convicts, nearly one-half of whom are sentenced by justices of the peace from different parts of the State, mostly for drunkenness; and many instances of its abuse are known, and doubtless many more exist which are not known. A man found intoxicated by a constable or other officer is frequently taken before a justice of the peace and sentenced to this prison for that offense. He is thus disgraced for life, as is also his family, for the offense of getting drunk, or perhaps because he has no friend to intercede for him. The abuses that are liable to occur can best be described by the following which took place during Gov. Jerome's term of office. The facts were given me by the Hon. E. C. Watkins, then its warden:

A man arrived in Saginaw and applied at the office of a lumber firm for work. He was told to come in in the afternoon and he would be hired. Upon going out he met a man upon the street who asked him if he was a stranger, and answered that he was and from Canada and seeking employment. The man accosting him, who it seems was an officer, informed the stranger that it was necessary to "register" upon coming there, and took him to an office where another man, who it appears was a justice of the peace, was sitting at a desk. After remaining there a short time he was taken out and conducted to the depot by the officer and taken directly to Ionia under arrest. Arriving at the house of correction the warden examined his papers and found he had been committed for a year as a vagrant. He protested his innocence, and the warden immediately wrote the facts as given by the man to Gov. Jerome who pardoned him, and, I understand, took some action against the officer and justice of the peace who had thus conspired to send this man to prison for the purpose of getting the fees.

How far this abuse can extend can only be imagined; I therefore recommend that a law be passed prohibiting any person from being sentenced to this institution by a justice of the peace, and that no prisoner be sent there for a less term than six months. This institution should not be used as a "sobering-off" place for men who occasionally get intoxicated. Such men should be kept in the county jails where the offense is committed. I am informed that officers frequently make long journeys with a single prisoner where there are several to be taken, simply to increase their traveling fees. According to the State Treasurer's report there was paid for transportation of convicts to that institution during the past year the sum of \$26,682.13, while the cost of carrying convicts for the State prison at Jackson for the same period was \$4,805.93. Convicts received at this institution are clothed in prisoners' garb, and when discharged are furnished new clothing if that worn by them when taken in is not suitable for them to appear as comfortably dressed men. This item makes up a large account. There are two classes which should not be sent to that prison. First, those who are picked up when intoxicated, before mentioned, and, second, worth-

less tramps who have no pride or home and are willing to go there for the winter. The prison is now filled to overflowing, with little work for its inmates, there being more than 200 confined within its walls in excess of its accommodations, and at the rate it is being filled, if that class of people are to be imprisoned as convicts, the State of Michigan cannot build prisons fast enough to hold those who are convicted, especially if the present stringent times should continue to exist. I sincerely hope this matter will be thoroughly investigated during the session of this Legislature, and the earlier it is done the better for the public good.

THE CONTRACT LABOR SYSTEM; ETC.

I recommend the abolition of the contract labor system, and that a law be passed prohibiting the importation of criminals from other States or territories to be incarcerated within the walls of any prison within the State. It concentrates criminals in Michigan and competes with the honest labor of the State. Michigan is not so poor as to need aid of that kind.

I have asked the different boards connected with the several State institutions to make their wants simply what is absolutely necessary for carrying them through the next two years, and while under the present financial pressure not a dollar should be expended not absolutely necessary. I am sure that you will see that none of the State institutions suffer for lack of means to carry them along.

I recommend that as great a reduction in taxes be made as possible. That no money be collected for the purchase at a large premium of State bonds not yet maturing, or for any other purpose not absolutely essential, but that the greatest possible economy be practiced in every department of the State.

And now, gentlemen, let us hope that you will commence at once to push along the work of legislation, making the session as short as possible.

I hope and trust that the greatest harmony may prevail in all your deliberations, and that all our actions may be guided by the Divine Hand.

(Signed)

RUSSELL A. ALGER.

# ANNUAL REPORT

OF THE

# STATE TREASURER

OF THE

STATE OF MICHIGAN,

FOR THE YEAR 1884.



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BY AUTHORITY.

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LANSING, MICH.:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1884.





# REPORT.

STATE OF MICHIGAN,  
STATE TREASURER'S OFFICE,  
*Lansing, Mich., Oct. 7, 1884.*

HON. JOSIAH W. BEGOLE, *Governor*:

DEAR SIR.—Agreeable to the requirements of law, I hand you my report for the fiscal year, ending Sept. 30, 1884, including statements of the condition of the banks, organized under the laws of the State, from which reports have been received:

The balance on hand as given in my last report, was.....	\$1,074,267 20
The receipts have been.....	3,306,618 42
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	\$4,380,885 62
Payments .....	3,238,554 93
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Balance in Treasury.....	\$1,142,330 69

Which corresponds with the amount charged to this office on the books of the Auditor General, as appears by his letter:

STATE OF MICHIGAN,  
AUDITOR GENERAL'S OFFICE,  
*Lansing, Oct. 7, 1884.*

HON. E. H. BUTLER, *State Treasurer, Lansing, Mich.*:

DEAR SIR—The amount charged to the State Treasurer on the books of this office at the close of business, on the 30th day of September last, was \$1,142,330.69.

Very respectfully,

W. C. STEVENS,  
*Auditor General.*

The following statement from the General and Auxiliary Ledgers gives the condition of the several Trust Funds, Sinking Fund, Bond Account, etc.:

Credit—

General Fund.....	\$753,568 42
Agricultural College Interest Fund.....	5,117 25
Normal School Interest Fund.....	993 67
Primary School Interest Fund.....	363,245 42
Sundry Deposits Account.....	4,908 58
War Fund.....	8,570 23
St. Mary's Canal Fund.....	68,927 12
War Bounty Loan Bond Account.....	234,000 00
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	\$1,439,330 69

## ANNUAL REPORT OF THE

## Debit—

Sinking Fund (U. S. 4½% Bonds).....	297,000 00
Cash balance .....	1,142,330 69
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	\$1,439,330 69

## BONDED DEBT.

Acting under authority of the Board of Fund Commissioners I have purchased during the year sixty-three of the War Bounty Loan Bonds of one thousand dollars each. The same have been canceled and entered upon the books of this office as paid, leaving the total indebtedness as follows:

Past due part-paid Five Million Loan Bonds, \$21,000, adjustable at \$578.57 per \$1,000, (not bearing interest).....	\$12,149 97
War Bounty Loan Bonds, 7%, due in 1890.....	234,000 00

## TRUST FUND DEBT.

The Trust Fund Debt, composed of balances upon which the State as trustee pays interest for educational purposes, now is:

Agricultural College Fund.....	\$272,327 40
Normal School Fund.....	61,284 81
Primary School Fund (seven per cent).....	\$3,124,810 60
“ “ “ (five per cent) .....	359,375 87
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	3,484,186 47
University Fund.....	495,822 72
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Aggregate balance of Trust Funds .....	\$4,313,621 40

Upon which interest has been paid from the Specific Tax Fund according to law.

## STATE BANKS.

There are now forty banking associations under the general laws of this State. Seven have been organized during the year; one has discontinued business, and one has failed and is now in the hands of a receiver.

## PRIMARY SCHOOL INTEREST FUND.

By reference to the ledger accounts it will be noticed that the Primary School Interest Fund is credited with \$363,245 42. I desire particularly to call attention to this account. Under existing laws this balance, which is inviolably appropriated to the support of the primary schools, must be held by this office for about seven months. It would doubtless be far more satisfactory to the school districts, and would relieve the State Treasurer from the care and responsibility of a large sum of money, if a semi-annual distribution could be authorized by the Legislature. The fund is now paid to the counties in May of each year. A considerable portion of it is collected within a few months after that time. If in November a second payment of the amount then to the credit of the fund could be made upon the same basis as the May payment, it would prove far more convenient to this office as well as to the school districts.

The following statement gives the receipts and payments in detail:

## STATE TREASURER.

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*General Fund.*

## RECEIPTS.

Balance Sept. 30, 1883.....		\$585,186 61
Auditor General's Office—Taxes, etc.—		
Tax histories, statements, and deeds.....	\$3,689 13	
Delinquent taxes (taxes, etc.).....	172,985 05	
State tax lands, Act 229, of 1881.....	119,123 39	
		295,797 57
Counties (from County Treasurers)—		
Under old tax law.....	\$189,074 13	
Under new tax law.....	1,437,388 81	
Proceeds of sales.....	178,023 16	
		1,804,491 15
Earnings—		
State Prison—convict labor.....	\$59,655 55	
		59,655 55
Fees, licenses, etc.—		
Auditor General's office—		
Plats filed.....	\$247 00	
Commissioner of Insurance—		
Labor fees.....	27 35	
Fees, co-operative associations.....	500 00	
Penalties paid by insurance companies.....	250 00	
Commissioner of State Land office—		
Plats, etc.....	1,337 77	
Settlers' licenses.....	106 00	
Pioneer Society of Michigan—		
Collections.....	124 50	
Secretary of State—		
Certificates and certified copies.....	853 10	
Commissions to Commissioners of Deeds.....	66 00	
State Oil Inspector—		
Inspection fees.....	2,359 02	
State Treasurer—		
Fees, Notaries Public.....	583 00	
Peddlers' licenses.....	842 20	
Superintendent of Public Instruction—		
Certificate fees.....	25 00	
		7,271 54
Interest—		
Specific taxes.....	\$5,929 51	
Surplus funds.....	28,873 16	
U. S. 4½ per cent Bonds (in sinking fund).....	13,865 00	
		48,167 67
Refunding—		
Appropriations unexpended—fire sufferers.....	\$180 25	
Awards by Board of State Auditors.....	348 51	
Coroner's fees.....	7 93	
Incidental expenses Legislature.....	4 24	
Attorney general.....	6 75	
		547 68
Sales—		
Michigan reports.....	\$1,067 50	
Session laws.....	107 50	
Legislative manuals.....	35 80	
Michigan in the War.....	90 00	
Old furniture.....	19 00	
		1,309 80
State lands, purchases of—		
Asylum lands—principal and interest.....	\$1,462 81	
Asset lands—principal and interest.....	314 80	
Salt Spring lands—principal and interest.....	1,187 81	
State building lands—principal and interest.....	1,177 00	
Detroit & Milwaukee Railroad lands.....	11,698 85	
Five per cent sale of lands by United States.....	26,115 40	
		41,054 67
Miscellaneous—		
Liquor tax.....	\$1,100 00	
Rent of State building lots in Lansing.....	1,698 62	
Taxes on part-paid lands.....	7,628 63	
Conscience money.....	16 08	
		10,441 31
Transfers—		
From Agricultural College Fund.....	\$13,802 87	
" Normal School Fund.....	419 36	
" Primary School Fund.....	70,434 10	
" Specific Tax Fund.....	42,843 68	
" Swamp Land Fund.....	117,523 28	
" University Fund.....	2,421 40	
		247,444 69
Total.....		\$3,102,268 24

## ANNUAL REPORT OF THE

## General Fund.

## DISBURSEMENTS.

## Appropriations—

## Asylums—

Eastern Asylum for the Insane.....	\$11,250 00	
Michigan Asylum for the Insane.....	8,545 70	
Northern Asylum for the Insane.....	151,251 00	
Asylum for Insane Criminals.....	27,589 22	
Institution for Educating the Deaf and Dumb.....	74,200 01	
Michigan School for the Blind.....	64,083 34	
		\$336,919 27

## Boards, etc.—

Board of Corrections and Charities.....	\$3,883 99	
Board of Fish Commissioners.....	10,000 00	
Bureau of Labor and Industrial Statistics.....	4,890 98	
Immigration Agency.....	8,000 00	
State Board of Health.....	5,759 14	
		\$2,334 11

## Colleges and Schools—

Agricultural College.....	\$30,306 00	
State Normal School.....	28,287 86	
State Public School for Dependent Children.....	39,150 00	
University of Michigan.....	90,875 00	
		\$188,618 86

## Prisons—

Michigan State Reform School.....	\$76,250 00	
State House of Correction.....	1,700 00	
State Industrial Home for Girls.....	48,485 50	
		\$126,435 50

## Miscellaneous—

Compiling Legislative Journal.....	\$500 00	
Commissioner of Mineral Statistics.....	3,125 00	
Fire and Police Department of Lansing.....	750 00	
Howell Compilation.....	47,500 00	
Military Account.....	40,029 34	
Michigan in the War.....	5,568 88	
Michigan Superintendents of the Poor.....	130 01	
Paving Cooper street, at Jackson.....	3,800 00	
Pioneer Society of the State of Michigan.....	2,500 00	
Relief and support of Edward Murphy.....	875 00	
Soldiers' Aid.....	4,000 00	
State Library.....	4,000 00	
State Teachers' Institutes.....	1,800 00	
State Capitol building.....	2,603 76	
		\$116,181 47

## Expenses of State Government—

## Awards by Board of State Auditors—

General awards.....	\$87,183 74	
Members of boards of State institutions.....	7,852 67	
Michigan reports.....	5,328 50	
Paper and stationery.....	24,038 57	
Printing and binding.....	46,786 07	
		\$151,182 55

## Institutions, etc.—

Apprehending escaped convicts.....	\$1,913 30	
Care of juvenile offenders.....	3,451 11	
Conveying convicts to State Prison.....	4,805 93	
Conveying convicts to State House of Correction.....	26,682 13	
Return of children from State Public School.....	166 25	
State Board of Education.....	368 99	
State House of Correction (current expenses).....	82,000 00	
State Prison (current expenses).....	78,655 55	
Support of female convicts.....	142 41	
Support of insane.....	194,861 40	
Transportation of children to State Public School.....	1,972 41	
		\$395,019 48

## Judiciary—

Courts.....	\$2,671 74	
Cost of suits.....	4,191 51	
State Reporter (incidental expenses).....	204 55	
		\$7,067 00

## Refunding—

Taxes, etc., Auditor General's office.....	\$20,750 75	
Principal, interest, and taxes, land office.....	953 00	
		\$21,703 75

## Salaries—

State officers, clerks, and judges of courts.....	\$239,856 32	
Officers and clerks of military department (charged back to military account).....	2,916 68	
		\$242,773 00

## Taxes—

Expenses of collecting delinquent taxes, and sales.....	\$19,053 48	
Fund for counties.....	538,216 50	
Sundry counties.....	71,308 84	
		\$628,578 82

## STATE TREASURER.

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<b>Miscellaneous—</b>		
Agent of State Public School.....	\$99 30	
Coroner's fees.....	1,627 52	
Institution for Educating the Deaf and Dumb (charged back to counties).....	2,652 15	
Michigan School for the Blind (charged back to counties).....	526 25	
Wolf bounties.....	72 00	
Sugar bounty (David Root).....	42 00	
		\$5,019 22
<b>Transfers—</b>		
To Primary School Fund.....	\$9,705 84	
To Swamp Land Fund.....	87,160 15	
		96,865 99
Balance Sept. 30, 1884.....		753,568 42
<b>Total.....</b>		<b>\$3,102,268 24</b>

*Specific Tax Fund.*

## RECEIPTS.

From boiler inspection companies.....	\$253 15	
From express companies.....	2,356 35	
From fire insurance companies.....	93,017 81	
From freight, sleeping, and palace car companies.....	1,573 84	
From life insurance companies.....	33,046 50	
From mining companies.....	43,506 32	
From plank and gravel road companies.....	723 81	
From plate-glass insurance companies.....	115 24	
From railroad companies.....	617,629 03	
From river improvement companies.....	431 77	
From telegraph companies.....	8,980 23	
From telephone companies.....	1,164 76	
<b>Total.....</b>		<b>\$802,598 81</b>

*Specific Tax Fund.*

## DISBURSEMENTS.

<b>Refunding—</b>		
To Detroit and Bay City R. R.....	\$100 00	
To Home Fire Ins. Co.....	300 00	
		\$400 00
<b>Transfers—</b>		
To Agricultural College Interest Fund.....	\$18,739 02	
To General Fund.....	42,843 68	
To Normal School Interest Fund.....	8,661 51	
To Primary School Interest Fund.....	673,437 58	
To Two Million Loan Sinking Fund.....	10,313 36	
To University Interest Fund.....	34,618 66	
To War Fund.....	18,585 00	
		802,198 81
<b>Total.....</b>		<b>\$802,598 81</b>

*Agricultural College Fund.*

## RECEIPTS.

From sale of lands.....	\$13,802 87	
		\$13,802 87

*Agricultural College Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....	\$13,802 87	
		\$13,802 87

*Normal School Fund.*

## RECEIPTS.

From sale of lands.....	\$419 36	
		\$419 36

*Normal School Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....	\$419 36	
		\$419 36

## ANNUAL REPORT OF THE

*Primary School Fund.*

## RECEIPTS.

From sale of lands.....	\$80,728 26	
From transfer from General Fund, Detroit & Milwaukee Railroad Lands..	9,705 84	
	<u>          </u>	\$70,434 10

*Primary School Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....	\$70,434 10	
	<u>          </u>	\$70,434 10

*University Fund.*

## RECEIPTS.

From sale of lands.....	\$2,421 40	
	<u>          </u>	\$2,421 40

*University Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....	\$2,421 40	
	<u>          </u>	\$2,421 40

*Agricultural College Interest Fund.*

## RECEIPTS.

Balance Sept. 30, 1883.....		\$4,610 47
Interest on lands.....	\$9,340 89	
Trespass collections.....	51 16	
	<u>          </u>	9,392 05
Transfer from Specific Tax Fund .....		18,739 02
Total.....		<u>\$32,741 54</u>

*Agricultural College Interest Fund.*

## DISBURSEMENTS.

Advertising forfeited lands.....	\$218 35	
Supervisors' appraisals.....	3 00	
Treasurer Agricultural College.....	27,402 94	
	<u>          </u>	\$27,624 29
Balance Sept. 30, 1884.....		5,117 25
Total.....		<u>\$32,741 54</u>

*Normal School Interest Fund.*

## RECEIPTS.

Balance Sept. 30, 1883.....		\$985 98
Interest on lands.....	\$626 69	
	<u>          </u>	626 69
Transfer from Specific Tax Fund .....		3,661 51
Total.....		<u>\$5,274 18</u>

*Normal School Interest Fund.*

## DISBURSEMENTS.

Advertising forfeited lands.....	\$3 00	
Treasurer Normal School.....	4,277 51	
	<u>          </u>	\$4,280 51
Balance Sept. 30, 1884 .....		993 67
Total.....		<u>\$5,274 18</u>

*Primary School Interest Fund.*

## RECEIPTS.

Balance Sept. 30, 1883.....		\$396,403 31
Interest on lands.....	\$23,521 48	
Rent of land, High School, Lansing.../.....	1 00	
Trespass collections.....	1,278 09	
	<u>          </u>	24,795 55
Transfer from Specific Tax Fund .....		673,437 58
Total.....		<u>\$1,094,636 44</u>

# STATE TREASURER.

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## Primary School Interest Fund.

### DISBURSEMENTS.

Advertising forfeited lands .....	\$196 94	
Apportionment to counties .....	730,943 08	
Refunded .....	240 00	
Supervisors' appraisals .....	11 00	
		\$731,391 02
Balance Sept. 30, 1884 .....		363,245 42
Total .....		<u>\$1,094,636 44</u>

## University Interest Fund.

### RECEIPTS.

Interest on lands .....	\$3,793 17	
Transfer from Specific Tax Fund .....	34,618 66	
Total .....		<u>\$38,411 83</u>

## University Interest Fund.

### DISBURSEMENTS.

Advertising forfeited lands .....	\$1 40	
Treasurer University of Michigan .....	88,410 43	
Total .....		<u>\$88,411 83</u>

## Swamp Land Fund.

### RECEIPTS.

Interest on land .....	\$1,608 23	
Sale of lands—cash .....	29,636 65	
Sale of lands—swamp land warrants .....	84,215 20	
Trespass collections .....	2,063 20	
		\$117,523 28
Transfer from General Fund .....		87,160 15
Total .....		<u>\$204,683 43</u>

## Swamp Land Fund.

### DISBURSEMENTS.

Advertising forfeited lands .....	\$332 03	
Examining roads .....	112 45	
Expenses of commissioner .....	271 93	
Refunded .....	250 99	
Salaries of commissioner and clerk .....	1,975 55	
Supervisors' appraisals .....	2 00	
Swamp land warrants .....	84,215 20	
		\$87,160 15
Transfer to General Fund .....		\$117,523 28
Total .....		<u>\$204,683 43</u>

## Sundry Deposits Account.

### RECEIPTS.

Balance Sept. 30, 1883 .....		\$6,320 32
Bids on forfeited Primary School Lands .....	\$612 41	
Interest on bids on forfeited Primary School Lands .....	132 67	
Interest on bids on forfeited University Lands .....	129 66	
Money received in letter, no signature .....	5 30	
		\$890 04
Total .....		<u>\$7,200 36</u>

## Sundry Deposits Account.

### DISBURSEMENTS.

Refunded bids on forfeited Primary School Lands .....	\$1,275 76	
" interest on bids on forfeited Primary School Lands .....	132 67	
" bids on forfeited University Lands .....	600 34	
" interest on bids on forfeited University Lands .....	129 66	
" bids on forfeited Swamp Lands .....	153 35	
		\$2,291 78
Balance Sept. 30, 1884 .....		4,908 58
Total .....		<u>\$7,200 36</u>

ANNUAL REPORT OF THE STATE TREASURER.

War Fund.

RECEIPTS.

Balance Sept. 30, 1883.....	\$11,833 39
Transfer from Specific Tax Fund.....	18,585 00
Total.....	<u>\$30,418 39</u>

War Fund.

DISBURSEMENTS.

Coupons of War Bounty Loan bonds.....	\$21,848 16	\$21,848 16
Balance Sept. 30, 1884.....		8,570 23
Total.....		<u>\$30,418 39</u>

Sinking Fund.

RECEIPTS.

Transfer from Specific Tax Fund .....	\$10,313 36
Balance.....	63,000 00
Total .....	<u>\$73,313 36</u>

DISBURSEMENTS.

War Bounty Loan Bonds purchased.....	\$63,000 00
Premium on same.....	10,313 36
Total .....	<u>\$73,313 36</u>

Balance as above .....	\$63,000 00
War Bounty Loan Bonds outstanding.....	234,000 00
	<u>\$297,000 00</u>
United States 4½ per cent Bonds on hand.....	297,000 00

St. Mary's Canal Fund.

RECEIPTS.

Balance September 30, 1883.....	\$68,927 12
Total .....	<u>\$68,927 12</u>

St. Mary's Canal Fund.

DISBURSEMENTS.

Balance September 30, 1884.....	\$68,927 12
Total.....	<u>\$68,927 12</u>

All of which is respectfully submitted,

E. H. BUTLER,  
State Treasurer.



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**REPORTS**  
**OF**  
**STATE BANKS**

**ORGANIZED UNDER THE GENERAL LAWS OF THE  
STATE OF MICHIGAN.**

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## ANNUAL REPORT OF THE

*REPORT of the condition of the Ann Arbor Savings Bank at Ann Arbor, Michigan, on Monday, Oct. 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$235,335 89
Overdrafts.....	140 80
Furniture and Fixtures.....	1,930 85
Expenses.....	1,300 39
Due from Banks and Bankers .....	20,912 07
Legal Tender, Bank Notes, Gold and Silver Coin.....	37,607 19
Bonds and Mortgages.....	156,680 50
United States 4 per cent Bonds.....	11,400 00
	<u>\$465,307 69</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	25,000 00
Undivided Profits .....	22,957 17
Due Depositors.....	366,902 52
Dividends Unpaid.....	448 00
	<u>\$465,307 69</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. E. HISCOCK, Cashier.

Subscribed and sworn to before me this seventh day of October, 1884.

RUFUS CATE, Notary Public.

*REPORT of the condition of the Bay County Savings Bank at Bay City, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$75,573 63
Furniture, Fixtures, and Safe.....	1,852 45
Expenses.....	2,389 96
Due from Bank and Bankers and cash on hand.....	26,693 38
Bonds, Saginaw City Union School Bonds .....	10,000 00
	<u>\$116,509 42</u>

## LIABILITIES.

Capital paid in.....	\$40,840 00
Undivided Profits.....	2,653 82
Due Depositors.....	73,015 60
	<u>\$116,509 42</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JNO. MULHOLLAND, Treasurer.

Subscribed and sworn to before me this sixth day of October, 1884.

CHAUNCEY H. SHEARER, Notary Public.

**REPORT of the condition of the Central Michigan Savings Bank at Lansing, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$247,558 82
Overdrafts .....	1,801 61
Furniture and Fixtures.....	1,426 74
Expenses.....	1,458 69
Checks on other Banks and Cash Items .....	5,714 86
Due from Banks and Bankers.....	42,885 23
Legal Tender and Bank Notes—including Gold .....	14,160 00
Silver, Nickels, and Pennies.....	2,016 89
Bonds, Municipal.....	23,465 00
Premiums paid .....	496 06
Bills in transit.....	1,857 92
	<u>\$341,839 82</u>

**LIABILITIES.**

Capital paid in.....	\$62,000 00
Undivided Profits.....	10,127 07
Due Depositors.....	249,512 75
Notes and Bills re-discounted.....	7,200 00
Bills payable.....	13,000 00
	<u>\$341,839 82</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

NELSON BRADLEY, Cashier.

Subscribed and sworn to before me this eighth day of October, 1884.

WM. H. HAZE, Notary Public.

**REPORT of the condition of the Charlevoix Savings Bank at Charlevoix, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$21,395 84
Overdrafts.....	1,549 50
Furniture and Fixtures.....	153 80
Expenses.....	158 80
Due from Banks and Bankers.....	1,135 91
Legal Tender and Bank Notes.....	4,206 05
	<u>\$28,599 90</u>

**LIABILITIES.**

Capital paid in.....	\$15,000 00
Undivided Profits.....	1,140 23
Due other Banks.....	138 49
Due Depositors.....	12,321 18
	<u>\$28,599 90</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

G. S. THOMAS, Cashier.

Subscribed and sworn to before me this seventh day of October, 1884.

OSCAR UPRIGHT, Notary Public.

ANNUAL REPORT OF THE

REPORT of the condition of the Chelsea Savings Bank at Chelsea, Michigan, on Monday October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$120,098 23
Overdrafts .....	83 27
Furniture and Fixtures.....	2,032 93
Expenses.....	786 72
Checks on other Banks.....	42 54
Due from Banks and Bankers .....	15,814 77
Legal Tender and Bank Notes .....	6,105 00
Coin and Cash Items.....	201 98
Premium account, Savings Department.....	175 91
	<hr/>
	\$145,291 35

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	5,002 00
Undivided Profits .....	838 83
Due Depositors.....	89,450 52
	<hr/>
	\$145,291 35

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
GEO. P. GLAZIER, Cashier.  
Subscribed and sworn to before me this sixth day of October, 1884.  
THEO. E. WOOD, Notary Public.

REPORT of the condition of the Detroit Savings Bank at Detroit, Michigan, on Monday, the sixth day of October, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$1,696,773 59
Overdrafts .....	206 09
Real Estate.....	59,017 69
Furniture, Safes, and Fixtures.....	6,500 00
Expenses and Taxes Paid.....	8,618 00
Checks on other Banks.....	5,423 34
Due from Banks and Bankers.....	386,406 46
Legal Tender and Bank Notes, and Gold and Silver Certificates.....	124,201 00
Bonds—United States.....	\$140,200 00
City of Detroit.....	207,500 00
Wayne County .....	50,000 00
All others.....	24,800 00
	<hr/>
	422,000 00
Gold Coin.....	35,035 00
Silver Coin .....	2,566 60
Fractional Paper Currency, Nickels, Canada Bills, etc.,.....	362 79
Cash Items (other than Checks for Clearing House).....	1,697 44
	<hr/>
	\$2,748,812 00

LIABILITIES.

Capital paid in.....	\$200,000 00
Surplus Fund and Undivided Profits.....	99,487 35
Due other Banks .....	7,414 05
Due Depositors.....	2,441,910 60
	<hr/>
	\$2,748,812 00

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
E. C. BOWMAN, Cashier.  
Subscribed and sworn to before me this seventh day of October, 1884.  
R. E. JAMIESON,  
Notary Public, Wayne Co., Mich.

**REPORT of the condition of the Dime Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts.....	\$101,724 29
Furniture and Fixtures.....	1,775 27
Expenses.....	3,422 95
Due from Banks and Bankers.....	23,317 60
Legal Tender and Bank Notes.....	8,860 80
	<u>\$139,100 91</u>

## LIABILITIES.

Capital paid in.....	\$40,400 00
Undivided Profits.....	1,797 67
Due Depositors.....	96,903 24
	<u>\$139,100 91</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
**FREDK. WOOLFENDEN, Cashier.**

Subscribed and sworn to before me this seventh day of October, 1884.  
**GEO. R. WOOLFENDEN,**  
*Notary Public, Wayne Co., Mich.*

**REPORT of the condition of the Genesee County Savings Bank, at Flint, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts.....	\$130,645 81
Expenses.....	1,617 19
Checks on other Banks.....	5,875 86
Due from Banks and Bankers.....	18,139 67
Legal Tender and Bank Notes.....	12,146 00
Bonds, City of Flint School.....	7,200 00
Real Estate Mortgages.....	156,722 02
Gold Coin.....	7,875 00
Silver Dollars and Fractional.....	2,077 43
	<u>\$341,798 98</u>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	6,388 64
Due Depositors.....	215,410 34
Notes and Bills re-discounted.....	10,000 00
	<u>\$341,798 98</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
**IRA H. WILDER, Cashier.**

Subscribed and sworn to before me this sixth day of October, 1884.  
**ARTHUR G. BISHOP, Notary Public.**

## ANNUAL REPORT OF THE

**REPORT of the condition of the German American Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts .....	\$332,001 44
Overdrafts .....	15,488 87
Furniture and Fixtures .....	3,500 00
Expenses .....	1,292 32
Due from Banks and Bankers .....	214,053 21
Bonds .....	68,243 60
Premiums .....	1,395 00
U. S. Treasurer .....	1,000 00
Cash .....	268,731 46
	<u>\$905,745 40</u>

## LIABILITIES.

Capital paid in .....	\$100,000 00
Profit and Loss, etc. ....	4,969 26
Due Depositors .....	800,776 14
	<u>\$905,745 40</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HENRY L. KANTER, Cashier.

Subscribed and sworn to before me this tenth day of October, 1884.

ANDREW MCLELLAN, Notary Public,

**REPORT of the condition of the Grand Rapids Savings Bank, at Grand Rapids, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts .....	\$195,834 52
Overdrafts .....	1,661 39
Real Estate .....	15,834 67
Furniture and Fixtures .....	2,357 00
Expenses .....	892 37
Checks on other Banks .....	1,065 10
Due from Banks and Bankers .....	28,999 28
Legal Tender and Bank Notes .....	12,460 00
Gold, Silver, and Nickel Coins .....	1,523 63
Stocks .....	8,390 00
Mortgages .....	62,240 30
	<u>\$331,258 26</u>

## LIABILITIES.

Capital paid in .....	\$50,000 00
Surplus Fund .....	31,269 60
Undivided Profits .....	291 25
Due Depositors .....	248,494 95
Interest .....	1,115 47
Exchange and Rent .....	86 99
	<u>\$331,258 26</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

MOREAU S. CROSBY, Vice President.

Subscribed and sworn to before me this twentieth day of October, 1884.

O. A. WALL, Notary Public.

**REPORT of the condition of the Hillsdale Savings Bank at Hillsdale, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts.....	\$62,303 17
Overdrafts .....	99 36
Furniture and Fixtures.....	1,848 20
Expenses.....	488 01
Due from Banks and Bankers .....	9,428 08
Legal Tender and Bank Notes.....	10,552 44
	<u>\$84,724 21</u>

## LIABILITIES.

Capital paid in.....	\$60,000 00
Undivided Profits .....	518 82
Due Depositors.....	24,205 89
	<u>\$84,724 21</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAUNCEY F. OOOK, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

GEO. A. JAMES, *Notary Public.*

**REPORT of the condition of the Kalamazoo Savings Bank at Kalamazoo, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

## RESOURCES.

Loans and Discounts.....	\$91,875 97
Real Estate .....	10,000 00
Furniture and Fixtures.....	2,077 45
Expenses.....	1,057 77
Due from Banks and Bankers .....	21,478 07
Cash—Legal Tender and Bank Notes.....	24,208 27
	<u>\$150,697 53</u>

## LIABILITIES.

Capital paid in.....	\$30,000 00
Undivided Profits.....	1,551 88
Due other Banks .....	9,097 58
Due Depositors .....	110,048 07
	<u>\$150,697 53</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

J. R. MONROE, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

J. W. BREESE, *Notary Public.*

*REPORT of the condition of the Lenawee County Savings Bank, at Adrian, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Real Estate Mortgages—first lien.....	\$355,654 69
Bills Receivable—Collateral Security.....	2,443 55
Real Estate .....	673 05
Real Estate Contracts .....	4,026 92
Furniture and Fixtures.....	1,000 00
Expenses.....	3,309 23
Checks on other Banks, Gold, Silver, etc. ....	3,936 01
Due from Banks and Bankers .....	16,738 45
Legal Tender and Bank Notes .....	21,446 00
Bonds—U. S. 4 per cent.....	7,000 00
Premium on same.....	1,391 25
County, City, and Town.....	16,825 00
School District .....	6,045 67
	<u>\$440,488 82</u>

LIABILITIES.

Capital paid in.....	\$80,000 00
Surplus Fund.....	27,500 00
Undivided Profits.....	14,970 06
Due other Banks.....	24,778 12
Due Depositors.....	313,240 64
	<u>\$440,488 82</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
HERMAN V. C. HART, Cashier.  
Subscribed and sworn to before me this seventh day of October, 1884.  
CLINTON D. HARDY, Notary Public.

*REPORT of the condition of the Mechanics' Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts .....	\$711,961 44
Real Estate .....	2,000 00
Furniture and Fixtures.....	300 00
Expenses.....	10,027 50
Due from Banks and Bankers.....	90,361 71
Legal Tender and Bank Notes.....	29,042 63
Bonds—City, County, and School .....	36,429 83
Premium Account.....	343 45
	<u>\$880,465 05</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits .....	18,942 19
Due Depositors .....	761,522 86
	<u>\$880,465 05</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
E. H. BUTLER, Cashier.  
Subscribed and sworn to before me this sixth day of October, 1884.  
HENRY A. SCHULTE,  
Notary Public, Wayne Co., Mich.



**REPORT of the condition of the Michigan Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans on Real Estate .....	\$459,295 00
Loans on Collaterals and Discounts .....	228,211 19
Furniture and Fixtures .....	2,500 00
Checks on other Banks and Cash Items .....	4,196 12
Due from Banks and Bankers .....	103,525 26
Legal Tender and Bank Notes .....	49,597 57
Bonds—United States .....	10,000 00
Michigan County .....	16,178 00
Michigan City, Town, and School .....	35,732 09
Premium on Bonds .....	1,810 38
	<u>\$908,485 61</u>

**LIABILITIES.**

Capital paid in .....	\$150,000 00
Undivided Profits .....	21,637 35
Due other Banks .....	512 86
Due Depositors .....	736,335 40
	<u>\$908,485 61</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

SAMUEL R. MUMFORD, *Treasurer.*

Subscribed and sworn to before me this eighth day of October, 1884.

PETER J. SCHULTE, *Notary Public.*

**REPORT of the condition of the Michigan State Bank at Eaton Rapids, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts .....	\$49,931 75
Overdrafts .....	123 76
Real Estate Mortgages .....	15,578 43
Furniture and Fixtures .....	171 99
Current Expenses and Interest paid .....	668 12
Checks and other Cash Items .....	357 80
Due from Banks and Bankers .....	3,131 68
Legal Tender and Bank Notes .....	6,836 00
Gold Coin .....	3,772 50
Silver, Nickels, and Pennies .....	158 47
	<u>\$90,230 41</u>

**LIABILITIES.**

Capital Stock .....	\$50,000 00
Interest, Discount, and Exchange .....	1,207 83
Due other Banks .....	13 64
Certificates of Deposit .....	7,329 23
Deposits subject to Check .....	11,172 62
Re-discounts .....	2,000 00
Savings Deposits .....	8,507 09
	<u>\$90,230 41</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHARLES S. COBB, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

W. F. STIRLING, *Notary Public.*

*REPORT of the condition of the Mt. Clemens Savings Bank at Mt. Clemens, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$181,201 17
Overdrafts .....	348 09
Real Estate .....	10,000 00
Furniture and Fixtures.....	2,500 00
Expenses.....	551 88
Due from Banks and Bankers .....	10,172 82
Legal Tender and Bank Notes and Specie .....	15,715 02
	<hr/>
	\$220,488 46

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	10,188 41
Due other Banks .....	1,544 67
Due Depositors.....	148,706 88
Dividend Unpaid.....	50 00
	<hr/>
	\$220,488 46

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
GEO. A. SKINNER, Cashier.  
Subscribed and sworn to before me this eighteenth day of October, 1884.  
TRAUGOTT LUNGERSHAUSEN, Notary Public.

*REPORT of the condition of the Oxford Savings Bank at Oxford, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67, of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$38,946 05
Furniture and Fixtures .....	1,550 00
Expenses .....	65 84
Checks on other Banks .....	1,426 09
Due from Banks and Bankers.....	4,438 43
Legal Tender and Bank Notes.....	2,879 00
Specie .....	743 58
	<hr/>
	\$50,038 99

LIABILITIES.

Capital paid in.....	\$25,000 00
Undivided Profits .....	1,252 04
Due other Banks .....	1,300 00
Due Depositors.....	21,486 95
Notes and Bills re-discounted.....	1,000 00
	<hr/>
	\$50,038 99

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
G. S. HOLBERT, Cashier.  
Subscribed and sworn to before me this ninth day of October, 1884.  
O. E. STANTON,  
Notary Public in and for said County.

**REPORT of the condition of The People's Savings Bank, at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans secured by Real Estate and other approved Collaterals and Discounts.....	\$2,979,779 98
Overdrafts .....	1,709 24
Real Estate .....	75,040 68
Furniture and Fixtures .....	3,000 00
Expenses.....	24,733 25
Checks on other Banks .....	40,196 18
Due from Banks and Bankers.....	521,580 51
Legal Tender and Bank Notes .....	78,504 00
Bonds—Michigan, County, School, and Municipal.....	166,927 83
Gold, Silver, etc. ....	4,104 94
	<u>\$3,895,576 56</u>

**LIABILITIES.**

Capital paid in.....	\$500,000 00
Surplus Fund.....	50,000 00
Undivided Profits, Dividends Unpaid.....	1,150 00
Due other Banks.....	137,500 21
Due Depositors.....	3,137,847 17
Interest and Exchange Accounts .....	69,079 18
	<u>\$3,895,576 56</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

M. W. O'BRIEN, Cashier.

Subscribed and sworn to before me this seventh day of October, 1884.

J. A. SCHULTE, Notary Public.

**REPORT of the condition of the Port Huron Savings Bank, at Port Huron, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$362,826 83
Furniture and Fixtures .....	2,100 00
Expenses .....	5,387 59
Checks on other Banks .....	23,194 91
Due from Banks and Bankers.....	28,439 58
Legal Tender and Bank Notes .....	2,802 00
Silver .....	388 00
	<u>\$424,938 91</u>

**LIABILITIES.**

Capital paid in.....	\$100,000 00
Surplus Fund.....	12,633 00
Undivided Profits.....	15,204 70
Due other Banks .....	915 06
Due Depositors.....	273,620 66
Real Estate .....	9,019 52
Dividends Unpaid .....	10 00
Interest, Collection, and Exchange .....	13,535 97
	<u>\$424,938 91</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. F. HARRINGTON, Cashier.

Subscribed and sworn to before me this sixth day of October, 1884.

O. D. THOMPSON, Notary Public.

## ANNUAL REPORT OF THE

**REPORT of the condition of the Savings Bank of East Saginaw, at East Saginaw, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$342,217 93
Furniture and Fixtures.....	1,000 00
Expenses .....	2,189 45
Bonds .....	40,235 00
Premiums Paid .....	1,476 71
Cash on hand, deposited in Banks subject to Draft .....	131,381 71
	<u>\$518,550 80</u>

**LIABILITIES.**

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Undivided Profits .....	10,756 10
Due Depositors.....	447,794 70
	<u>\$518,550 80</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

A. SCHUPP, *Treasurer.*

Subscribed and sworn to before me this sixth day of October, 1884.

WILLIAM T. OTIS, *Notary Public.*

**REPORT of the condition of the State Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$368,401 38
Furniture and Fixtures.....	2,500 00
Checks on other Banks.....	316 88
Due from Banks and Bankers.....	77,269 64
Legal Tender and Bank Notes and Coin.....	6,648 74
	<u>\$455,126 52</u>

**LIABILITIES.**

Capital paid in.....	\$150,000 00
Undivided Profits.....	8 077 58
Due other Banks .....	19,183 10
Due Depositors.....	277,865 84
	<u>\$455,126 52</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

T. S. ANDERSON, *Vice President.*

Subscribed and sworn to before me this seventh day of October, 1884.

ROSS BROWN,  
*Notary Public, Wayne Co., Mich.*

*REPORT of the condition of the Union Bank at Jackson, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$108,685 80
Overdrafts.....	810 71
Real Estate.....	25,040 00
Furniture and Fixtures.....	2,125 89
Expenses.....	5,360 46
Checks on other Banks.....	2,428 89
Due from Banks and Bankers.....	34,657 35
Legal Tender and Bank Notes..	21,408 80
Mortgages.....	66,415 00
Bonds—School District No. 17.....	4,500 00
	<hr/>
	\$271,390 00
	<hr/>

LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	5,569 93
Due Depositors.....	165,820 07
	<hr/>
	\$271,390 00
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
E. M. ALDRICH, Cashier.  
Subscribed and sworn to before me this seventh day of October, 1884.  
A. M. WALKER, Notary Public.

*REPORT of the condition of the Wayne County Savings Bank at Detroit, Michigan, on Monday, October 6, 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Cash on Hand and Call Deposit.....	\$676,736 31
Loans on Real Estate, Collaterals, and Bonds.....	2,796,956 84
Banking House and Lot.....	110,000 00
Furniture Account.....	4,225 12
Expense Account.....	5,897 12
Collections in Transit.....	540 00
	<hr/>
	\$3,594,355 39
	<hr/>

LIABILITIES.

Capital paid in.....	\$150,000 00
Due Depositors.....	3,243,503 03
Interest, Premium, Foreign Exchange, and Rent.....	200,852 36
	<hr/>
	\$3,594,355 39
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
S. D. ELWOOD, Cashier.  
Subscribed and sworn to before me this sixth day of October, 1884.  
C. F. COLLINS, Notary Public.

ANNUAL REPORT OF THE

*REPORT of the condition of the West Michigan Savings Bank at Bangor, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$46,611 18
Furniture and Fixtures.....	114 50
Expenses.....	667 08
Checks on other Banks and Specie.....	717 80
Due from Banks and Bankers.....	4,125 75
Legal Tender and Bank Notes.....	5,500 00
	<u>\$57,736 89</u>

LIABILITIES.

Capital paid in.....	\$25,000 00
Surplus Fund.....	1,250 00
Undivided Profits.....	2,268 10
Due other Banks.....	19 10
Due Depositors.....	29,199 19
	<u>\$57,736 89</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
A. B. UHASE, Cashier.  
Subscribed and sworn to before me this twenty-first day of October, 1884.  
GEO. CHAPMAN, Notary Public.

*REPORT of the condition of the Wyandotte Savings Bank, at Wyandotte, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$156,123 72
Furniture and Fixtures.....	1,556 60
Expenses.....	584 50
Due from Banks and Bankers.....	3,063 64
Legal Tender and Bank Notes.....	4,071 84
	<u>\$165,419 80</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	3,113 77
Due Depositors.....	111,705 53
Dividends Unpaid.....	600 00
	<u>\$165,419 80</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
W. VAN MILLER, Cashier.  
Subscribed and sworn to before me this ninth day of October, 1884.  
GEORGE W. COOMER, Notary Public.

**REPORT of the condition of the Bay City Bank at Bay City, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$530,779 83
Overdrafts .....	1,486 25
Real Estate.....	6,824 64
Furniture and Fixtures .....	8,500 00
Checks and other Cash Items.....	1,815 83
Exchanges for Clearing House.....	7,788 75
Due from Banks and Bankers.....	72,836 23
Legal Tender and Bank Notes.....	38,020 84
	<u>\$663,050 37</u>

**LIABILITIES.**

Capital paid in.....	\$100,000 00
Surplus Fund.....	35,000 00
Profit and Loss.....	2,484 41
Due other Banks .....	9,244 08
Due Depositors.....	482,801 07
Notes and Bills Re-discounted.....	33,060 81
Dividends Unpaid.....	460 00
	<u>\$663,050 37</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. H. YOUNG, *Cashier.*

Subscribed and sworn to before me this eighth day of July, 1884.

WM. O. LEWIS, *Notary Public.*

**REPORT of the condition of the City Bank at Battle Creek, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$332,065 13
Overdrafts .....	4,634 87
Furniture and Fixtures.....	2,800 00
Checks and other Cash Items.....	78 55
Due from Banks and Bankers.....	36,918 90
Legal Tender and Bank Notes.....	24,645 43
	<u>\$401,142 88</u>

**LIABILITIES.**

Capital paid in.....	\$50,000 00
Surplus Fund.....	50,851 00
Profit and Loss.....	9,188 32
Due Depositors.....	291,603 56
	<u>\$401,142 88</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. T. ALLEN, *Cashier.*

Subscribed and sworn to before me this seventh day of July, 1884.

FREDERICK A. ALLWARDT, *Notary Public.*

## ANNUAL REPORT OF THE

*REPORT of the condition of the Commercial Bank at Port Huron, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$150,205 63
Overdrafts ..	321 61
Furniture and Fixtures ..	1,648 72
Expenses.....	1,730 80
Checks and other Cash Items.....	7,682 78
Due from Banks and Bankers ..	20,922 27
Legal Tender and Bank Notes.....	14,882 00
Gold and Silver.....	740 48
	<hr/>
	\$198,134 29
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Profit and Loss.....	8,897 49
Due Depositors.....	139,736 90
	<hr/>
	\$198,134 29
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN W. PORTER, Cashier.

Subscribed and sworn to before me this seventh day of July, 1884.

CHAS. N. RUNNELS, Notary Public.

*REPORT of the condition of the Farmers and Mechanics' Bank at Ann Arbor, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$133,248 78
Overdrafts ..	68 59
Furniture and Fixtures.....	3,497 00
Checks and other Cash Items.....	1,172 07
Due from Banks and Bankers ..	15,960 69
Legal Tender and Bank Notes ..	9,606 00
Gold ..	8,449 80
Silver, Nickels, etc. ....	1,221 00
Bonds—United States.....	3,800 00
School.....	987 81
Premium on U. S. Bonds.....	592 26
	<hr/>
	\$178,663 57
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	1,803 77
Profit and Loss ..	48 06
Due Depositors.....	125,561 75
Dividends Unpaid.....	1,760 00
	<hr/>
	\$178,663 57
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

WILLIAM A. TOLUHARD, Cashier.

Subscribed and sworn to before me this seventh day of July, 1884.

WM. W. WHEDON, Notary Public.



STATE TREASURER.

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REPORT of the condition of the Farmers' Bank at Brooklyn, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$45,870 85
Overdrafts .....	349 68
Real Estate .....	4,000 00
Furniture and Fixtures .....	1,500 00
Checks and other Cash Items .....	9,140 13
	<hr/>
	\$60,860 46
	<hr/>

LIABILITIES.

Capital paid in.....	\$50,000 00
Due Depositors.....	10,860 46
	<hr/>
	\$60,860 46
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
W. A. STAOEY, Cashier.  
Subscribed and sworn to before me this twenty-third day of September, 1884.  
HIEL, WOODWARD, Notary Public.

REPORT of the condition of the Farmers' Bank at Grass Lake, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$94,557 87
Overdrafts .....	592 26
Real Estate, Furniture, and Fixtures.....	3,500 00
Due from Banks and Bankers .....	10,775 65
Legal Tender and Bank Notes, Checks, and other Cash Items .....	5,934 88
	<hr/>
	\$115,360 26
	<hr/>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	1,500 00
Profit and Loss .....	228 25
Due Depositors .....	63,632 01
	<hr/>
	\$115,360 26
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
WESLEY BURCHARD, Cashier.  
Subscribed and sworn to before me this eighth day of July, 1884.  
CHAS. M. SPINNING, Notary Public.

*REPORT of the condition of the Jackson City Bank at Jackson, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$570,972 18
Overdrafts .....	2,488 21
Real Estate .....	18,000 00
Banking House, Safe, Furniture, and Fixtures.....	10,000 00
Checks and Eastern Exchange.....	3,505 66
Due from Banks and Bankers .....	37,985 14
Legal Tender, Bank Notes, and Gold and Silver Certificates.....	44,236 00
Coin.....	24,999 08
	<u>\$712,186 27</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund .....	100,000 00
Reserve Fund .....	50,000 00
Profit and Loss.....	46,846 53
Due Depositors.....	415,339 74
	<u>\$712,186 27</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
B. NEWKIRK, Cashier.  
Subscribed and sworn to before me this eighth day of July, 1884.  
GILBERT R. BYRNE, Notary Public.

*REPORT of the condition of the Lumberman's State Bank, at West Bay City, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.

Loans and Discounts.....	\$181,522 48
Overdrafts .....	653 80
Furniture and Fixtures.....	3,310 35
Expenses.....	36 35
Checks and other Cash Items .....	11,117 23
Due from Banks and Bankers.....	23,266 56
Legal Tender and Bank Notes .....	20,980 58
Profit and Loss .....	409 67
	<u>\$241,297 04</u>

LIABILITIES.

Capital paid in.....	\$40,000 00
Surplus Fund .....	15,000 00
Due Depositors.....	163,977 04
Notes and Bills Re-discounted.....	20,356 00
Dividends Unpaid.....	1,964 00
	<u>\$241,297 04</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
H. H. NORRINGTON, Cashier.  
Subscribed and sworn to before me this seventh day of July, 1884.  
T. W. HASTINGS,  
Notary Public, Bay Co., Mich.

**REPORT of the condition of the Market Bank, at Detroit, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$117,689 82
Overdrafts .....	264 10
Furniture and Fixtures.....	3,207 14
Expenses and Taxes Paid.....	4,209 31
Checks and other Cash Items.....	604 72
Due from Banks and Bankers.....	2,419 43
Legal Tender and Bank Notes.....	25,766 00
Specie .....	9,450 31
	<hr/>
	\$163,610 83

**LIABILITIES.**

Capital paid in.....	\$100,000 00
Profit and Loss.....	3,382 47
Due Depositors.....	58,599 43
Notes and Bills Re-discounted.....	1,628 93
	<hr/>
	\$163,610 83

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN B. PADBERG, *Cashier.*

Subscribed and sworn to before me this eighth day of July, 1884.

EDWARD A. GOTT, *Notary Public.*

**REPORT of the condition of the Merchants and Miners' Bank at Calumet, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$196,406 78
Overdrafts .....	33 56
Real Estate .....	4,100 00
Furniture and Fixtures.....	600 00
Checks and other Cash Items .....	102 68
Due from Banks and Bankers .....	141,083 81
Legal Tender and Bank Notes.....	60,839 00
Due from U. S. Treasurer.....	1,000 00
Bonds—United States.....	25,000 00
Premium Account.....	1,425 00
Specie—Gold.....	17,500 00
Specie—Silver, including Nickels and Pennies .....	2,628 54
	<hr/>
	\$450,719 87

**LIABILITIES.**

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Profit and Loss .....	10,212 21
Due Depositors.....	377,358 66
Dividend for July, 1884.....	3,000 00
Dividend Unpaid.....	78 00
Foreign Exchange Account .....	70 50
	<hr/>
	\$450,719 87

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HENRY S. COLTON, *Cashier.*

Subscribed and sworn to before me this eighth day of July, 1884.

STEPHEN PAULL, *Notary Public.*

*REPORT of the condition of the People's Bank, at Manchester, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$95,028 65
Overdrafts.....	347 53
Real Estate.....	12,500 00
Furniture and Fixtures.....	1,444 71
Checks and other Cash Items.....	425 00
Due from Banks and Bankers.....	3,071 93
Legal Tender and Bank Notes and Coin.....	6,684 50
Silver and Pennies.....	272 71
	<hr/>
	\$119,775 03
	<hr/>

LIABILITIES.	
Capital paid in.....	\$50,000 00
Surplus Fund.....	4,488 53
Due Depositors.....	36,514 90
Bills Payable.....	28,821 60
	<hr/>
	\$119,775 03
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
B. S. WATKINS, Cashier.  
Subscribed and sworn to before me this eighth day of July, 1884.  
A. F. FREEMAN, Notary Public.

*REPORT of the condition of the State Bank, at Fenton, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$48,378 04
Overdrafts.....	225 86
Furniture and Fixtures.....	2,234 92
Checks and other Cash Items.....	151 41
Due from Banks and Bankers.....	28,500 63
Legal Tender and Bank Notes.....	13,117 00
Specie.....	10,011 25
	<hr/>
	\$102,719 11
	<hr/>

LIABILITIES.	
Capital paid in.....	\$50,000 00
Profit and Loss.....	488 92
Due Depositors.....	52,253 19
	<hr/>
	\$102,719 11
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
J. BUCKBEE, President.  
Subscribed and sworn to before me this eighth day of July, 1884.  
WALTER W. MILLARD, Notary Public.

*REPORT of the condition of the State Bank at Midland City, Michigan on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$60,668 29
Overdrafts .....	583 33
Real Estate .....	3,000 00
Furniture and Fixtures.....	1,799 35
Checks and other Cash Items.....	2,900 84
Due from Banks and Bankers.....	10,650 08
Legal Tender and Bank Notes .....	5,032 00
	<hr/>
	\$84,633 89
	<hr/>

LIABILITIES.	
Capital paid in.....	\$48,000 00
Surplus Fund .....	730 09
Profit and Loss .....	604 08
Due Depositors .....	32,488 29
Notes and Bills Re-dis counted .....	891 52
Dividends Unpaid.....	1,920 00
	<hr/>
	\$84,633 89
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
WM. D. MARSH, Cashier.  
Subscribed and sworn to before me this eighth day of July, 1884.  
JOHN W. STANFORD, Notary Public.

*REPORT of the condition of the Union Banking Co. Bank, at St. Joseph, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$74,781 03
Overdrafts .....	85 05
Furniture and Fixtures.....	3,003 41
Expenses.....	1,864 15
Due from Banks and Bankers .....	24,896 97
Legal Tender and Bank Notes.....	16,760 84
Bonds—U. S. and Chicago City.....	19,500 00
Premium on same.....	1,761 78
	<hr/>
	\$142,152 23
	<hr/>

LIABILITIES.	
Capital paid in.....	\$50,000 00
Profit and Loss.....	2,943 97
Due Depositors.....	89,208 26
	<hr/>
	\$142,152 23
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
ORVILLE O. JORDAN, Cashier.  
Subscribed and sworn to before me this tenth day of July, 1884.  
JOHN A. WATSON,  
Notary Public in and for Berrien Co., Mich.



ANNUAL REPORT  
OF THE  
AUDITOR GENERAL  
OF THE  
STATE OF MICHIGAN,  
FOR THE  
FISCAL YEAR ENDING SEPT. 30, 1884.

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BY AUTHORITY.

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LANSING, MICH.:  
W. S. GEORGE & CO., STATE PRINTERS & BINDERS.  
1885.





# REPORT.

AUDITOR GENERAL'S OFFICE,  
Lansing, Michigan, September 30, 1884. }

HON. JOSIAH W. BEGOLE, Governor:

SIR,—I herewith respectfully submit the following as my report for the year closing this day:

The receipts to the State Treasury from all sources during the year were.....	\$3,306,618 42
And the disbursements for all purposes.....	3,238,554 93
Receipts exceed disbursements by.....	\$68,063 49
Which added to the balance, September 30, 1883.....	1,074,267 20
Gives for the balance in the Treasury, September 30, 1884....	<u><u>\$1,142,330 69</u></u>

\*See Appendix, page 4.

Among the prominent trusts for which the larger portion of the balance of..... \$1,142,330 69 is held, may be mentioned the following, viz.:

Amount in the Primary School Interest Fund.....	\$363,245 42	
" " Agricultural College Interest Fund.....	5,117 25	
" " Normal School Interest Fund.....	993 67	
		\$369,356 34
" " St. Mary's Falls Ship Canal Fund.....	\$68,927 12	
" " Sundry Deposits Account.....	4,908 58	
" for past-due Adjustable Bonds.....	12,149 97	
		85,985 67
		<u>455,342 01</u>

Leaving but..... \$686,988 68 applicable, prior to February 1st, 1885, for paying the expenses of State Institutions, the interest on the bonded debt, the salaries of State Officers and Judges, estimated as follows, viz:

Appropriations for State Institutions, etc.....	\$371,019 43	
Interest on War-Bounty Bonds.....	8,190 00	
Salaries, Judicial and other.....	50,000 00	
		\$429,209 43
Legislature to Feb'y 1, 1885.....	\$33,000 00	
Legislative printing, etc., to Feb'y 1, 1885.....	4,000 00	
		37,000 00
Amount due Sinking Fund.....		<u>63,000 00</u>
		<u>529,209 43</u>

The item used in previous estimates as necessary to meet payments to Counties during the following four months is omitted from this statement because under the new tax law the amounts paid to some Counties during this period are largely offset by amounts received from others.

As the miscellaneous receipts, between September 30th and the following February usually just about equal the several classes of disbursements not above mentioned, there is an apparent surplus of..... \$157,779 25

If, from the receipts as stated above.....	\$3,306,618 42
The amount covered by credits to contractors for building Swamp Land State Roads.....	*\$84,215 20
And the amount of refunding and reimburse- ments during the year.....	* 69,262 58      153,477 78
Be deducted, there are left for net cash receipts.....	*\$3,153,140 64
The receipts from various sources which form no part of the revenue of the State amount to....	*\$769,879 07
While the portion of the receipts gathered into the State Treasury during the year for purposes of revenue, is.....	*2,383,261 57      3,153,140 64
The gross disbursements, as before stated, amount to.....	\$3,238,554 93
But from this amount should be deducted the warrants drawn upon the Swamp Land Fund and paid in Swamp Land.....	*\$84,215 20
And the refundings and reimbursements.....	69,262 58      153,477 78
To obtain the net cash disbursements, which for the year were.	\$3,085,077 15
The disbursements for non-revenue were.....	*\$740,927 68
And the revenue disbursements were.....	*2,344,149 47      3,085,077 15

STATE INDEBTEDNESS.<sup>1</sup>

The bonded State indebtedness, September 30, 1883, was as follows:	
Past-due bonds, interest stopped, not yet presented for payment,	\$12,149 97
Unmatured bonds, interest-bearing.....	297,000 00
Total bonded debt, September 30, 1883.....	\$309,149 97
The debt has been reduced during the year as follows:	
By purchase of sixty-three War-Bounty Bonds due May 1, 1890.	63,000 00
Total bonded debt September 30, 1884.....	\$246,149 97
This indebtedness, by classes, is as follows:	
<i>Interest-Bearing:</i>	
War-Bounty-Loan 7 per cent bonds, due May 1, 1890.....	\$234,000 00
<i>Non-Interest-Bearing:</i>	
Five-Million-Loan, part-paid, \$21,000.00, but adjustable at.....	12,149 97      \$246,149 97

## INTEREST UPON THE BONDED STATE DEBT.

The interest paid during the year was all upon the War-Bounty Bonds and amounted to.....	*\$21,848 16
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<sup>1</sup> See Statement "E," Table No. 1.

\* See Appendix, page 10.

b See Appendix, page 23.

c See Appendix, page 10.

The War-Bounty-Loan Bonds are the only interest-bearing bonds now outstanding. These bonds become due May 1, 1890, and upon them the annually accruing interest amounts to \$16,380.00. The amount of Specific Tax from future receipts required to pay the entire interest on the outstanding bonds, is \$90,090.00,—November, 1884 interest having been set aside from Specific Taxes already collected.

TWO-MILLION-LOAN SINKING FUND.

There was no balance in the Two-Million-Loan Sinking Fund, September 30, 1883.

<i>Credits during the year :</i>	
By transfer from Specific Tax Fund.....	*\$10,313 36
<i>Debits during year :</i>	
To cash paid for War-Bounty Bonds due May 1, 1890.....	b \$63,000 00
To cash paid for premium on Bonds due May 1, 1890.....	b 10,313 36
	<hr/>
	\$73,313 36
Debit balance September 30, 1884.....	\$63,000 00
The amount invested in U. S. Bonds, and held by the Board of Fund Commissioners for the benefit of the Sinking Fund, at this date is.....	c 297,000 00
	<hr/>
The difference between this debit balance and the U. S. Bonds held by the Board of Fund Commissioners is.....	\$234,000 00
	<hr/> <hr/>

Which represents the exact amount of outstanding Bonds that are payable through this Fund.

INSPECTION OF ILLUMINATING OILS.

Under Sec. 7, Act 127, Laws of 1879, the State Oil Inspector paid into the State Treasury in February, as surplus on the year's work, \$2,359.62.

LIQUOR TAX.

Under Act 226, Laws of 1875, the following persons or firms have taken receipts which will allow them to sell spirituous or malt liquors within this State for one year from the date of receipt. Payments were made to the State Treasurer and receipts were issued by dates as follows: for selling spirituous, October 20, 1883, Arnold Aram \$300.00; March 24, 1884, Albert Rosenthal \$300.00; June 27, 1884, John A. Scott & Co. \$300.00; for selling Malt, June 6, 1884, Philip Best Brewing Co. \$100.00; August 11, 1884, Geo. A. Saunders \$100.00.

SUGAR BOUNTY.

During the year \$42.00 was paid to Daniel Root, of Hudson, Lenawee Co., under Section 4, Act 268, Laws of 1881, which provides for the payment by the State of a bounty of \$2.00 per hundred pounds.

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\* See Appendix, page 6.  
b See Appendix, page 22.  
c See Appendix, Table No. 1, Statement "E."

## SUPPORT OF INSANE.

Under Act 194, Laws of 1877, there was paid from the State Treasury during the year for the support of the Insane, \$194,861.40. Of this amount \$179,740.12 was paid for the support of permanent Insane, \$5,694.30 for the support of non-resident Insane, \$4,591.93 for the support of Insane soldiers, and \$4,835.05 for the support of criminal Insane.

## TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL.

The amount paid during the year for the above purpose was \$1,972.41.

## RETURNING CHILDREN FROM STATE PUBLIC SCHOOL.

During the year, there was paid for returning children from State Public School \$166.25.

## CONVEYING CONVICTS TO THE STATE HOUSE OF CORRECTION.

During the year the State has paid for the above purpose, \$26,682.13; and for

## CONVEYING CONVICTS TO STATE PRISON

the cost to the State was \$4,805.93.

## CORONERS' FEES.

The amount paid during the year, under Sec. 9593, Howell's Ann. Stat., is \$1,627.52.

The amount paid for the support of permanent and non-resident insane, the amount paid for transportation of children to State Public School, the amount paid for the care of juvenile offenders, the amount paid for conveying convicts to State House of Correction, the amount paid for conveying convicts to State Prison, and the amount paid as coroners' fees,—are stated by counties, in Table No. 40, pages 42 to 45, where the several amounts that each county pays in State taxation are also shown, and from which the following summary is obtained:

**COUNTIES IN WHICH AMOUNT PAID FOR ALL PURPOSES  
EXCEEDS THE AMOUNT OF STATE TAX PAID FOR SAME  
PURPOSES.**

COUNTIES.	Amount Paid for Each County.	Apportioned to each Co. in State Tax.
Alpena.....	\$2,168 13	\$357 19
Antrim.....	1,214 10	691 27
Arenac.....	29 70	-----
Baraga.....	359 69	359 46
Barry.....	3,801 08	3,594 64
Benzie.....	6,806 67	4,147 66
Cheboygan.....	1,010 70	829 52
Chippewa.....	1,578 10	553 02
Delta.....	700 43	691 27
Genesee.....	8,189 01	5,806 72
Houghton.....	5,292 50	691 27
Huron.....	1,685 65	1,382 57
Iosco.....	1,518 47	553 02
Isle Royal.....	219 56	27 65
Jackson.....	9,559 56	7,485 79
Kalamazoo.....	9,993 62	6,859 74
Kent.....	11,810 78	9,124 86
Keweenaw.....	1,293 86	221 22
Lake.....	621 18	553 02
Leelanaw.....	480 58	276 51
Mackinac.....	835 59	691 27
Manistee.....	2,744 99	967 78
Marquette.....	4,812 48	1,382 57
Mecosta.....	1,079 74	967 78
Menominee.....	1,804 99	691 27
Midland.....	1,084 09	829 52
Montcalm.....	3,890 61	2,626 86
Muskegon.....	6,644 69	1,797 33
Newaygo.....	1,604 70	1,106 04
Ontonagon.....	1,226 99	553 02
Osceola.....	1,480 11	691 27
Ottawa.....	5,995 45	2,350 35
Saginaw.....	11,417 64	6,912 76
St. Clair.....	6,289 95	4,147 66
St. Joseph.....	5,543 49	4,977 20
Washtenaw.....	13,776 87	8,295 82
Wexford.....	1,086 82	829 52
<b>Taxation escaped.</b>	<b>\$139,047 07</b>	<b>\$84,003 92</b>
		<b>55,043 15</b>
	<b>\$139,047 07</b>	<b>\$139,047 07</b>

**COUNTIES IN WHICH STATE TAX PAID FOR ALL PURPOSES  
EXCEEDS AMOUNT PAID THE SEVERAL COUNTIES FOR  
SAME PURPOSES.**

COUNTIES.	Amount Paid for Each County.	Apportioned to each Co. in State Tax.
Alcona.....	\$588 94	\$691 27
Allegan.....	1,836 67	3,732 89
Bay.....	3,822 12	4,977 20
Benzie.....	36 40	414 76
Branch.....	3,771 48	4,838 93
Calhoun.....	3,838 90	6,774 51
Cass.....	993 00	4,285 91
Charlevoix.....	293 10	553 02
Clare.....	255 40	691 27
Clinton.....	3,557 43	4,424 17
Crawford.....	-----	331 81
Eaton.....	3,984 48	4,424 17
Emmet.....	174 36	553 02
Gladwin.....	108 85	331 81
Gd. Traverse.....	819 98	829 52
Gratiot.....	1,591 98	1,985 59
Hillsdale.....	2,978 26	5,806 72
Ingham.....	4,027 44	4,424 17
Ionia.....	4,306 59	4,424 17
Isabella.....	744 40	1,106 04
Kalkaska.....	-----	691 27
Lapeer.....	2,777 80	3,594 64
Lenawee.....	6,446 64	7,604 04
Livingston.....	3,169 61	4,147 66
Macomb.....	2,858 23	4,147 66
Manitou.....	-----	69 13
Mason.....	473 56	829 52
Missaukee.....	-----	497 73
Monroe.....	3,987 35	4,424 17
Montmorency.....	-----	345 64
Oakland.....	7,068 43	7,258 40
Oceana.....	777 61	829 52
Ogemaw.....	89 01	414 76
Oscoda.....	-----	276 51
Otsego.....	103 40	414 76
Presque Isle.....	-----	345 64
Roscommon.....	170 30	414 76
Sanilac.....	1,271 56	1,882 57
Schoolcraft.....	82 90	691 27
Shiawassee.....	2,780 01	3,732 89
Tuscola.....	1,458 63	2,498 59
Van Buren.....	3,841 79	3,871 15
Wayne.....	9,889 84	35,946 37
<b>Taxation added..</b>	<b>\$84,928 45</b> <b>55,043 15</b>	<b>\$139,969 60</b> <b>-----</b>
	<b>\$139,969 60</b>	<b>\$139,969 60</b>

## ACCOUNTS WITH THE VARIOUS STATE INSTITUTIONS.

as summarized in Table No. 154, pages 198 and 199, show their receipts to have been as follows:

From State Treasury .....	\$1,154,821	51
Earnings of Institutions, etc.....	328,748	98
	<u>          </u>	<u>          </u>
	\$1,483,570	49

## Their disbursements:

For current expenses.....	\$1,045,504 24	
Building and special purposes.	432,036 62	
	<u>\$1,477,540 86</u>	
Payment of loans.....	4,000 00	
	<u>\$1,481,540 86</u>	

Excess of receipts during year..... \$2,029 63

## And their balances:

On hand, September 30, 1883.....	\$189,037 76	
Overdrawn, September 30, 1883....	712 91	
	<u>\$188,324 85</u>	
On hand, September 30, 1883 (net).....	\$188,324 85	
September 30, 1884.....	\$190,610 81	
Overdrawn, September 30, 1884....	256 33	
	<u>190,354 48</u>	
On hand, September 30, 1884 (net).....	190,354 48	

Increase of balance during year..... \$2,029 63

By *classes* of institutions, the receipts for the year were:—

	From State Treasury.	From other Sources.	Total.
For Asylums:			
Educational.....	\$180,611 75	\$4,831 17	\$185,442 92
For Insane.....	393,497 32	125,196 16	518,693 48
	<u>\$574,109 07</u>	<u>\$130,027 33</u>	<u>\$704,136 40</u>
Totals.....	\$574,109 07	\$130,027 33	\$704,136 40
For Educational.....	225,359 74	86,240 99	311,600 73
Reformatory.....	290,477 70	79,701 07	370,178 77
Miscellaneous .....	64,875 00	32,779 59	97,654 59
	<u>\$1,154,821 51</u>	<u>\$328,748 98</u>	<u>\$1,483,570 49</u>
Footings.....	\$1,154,821 51	\$328,748 98	\$1,483,570 49

## The disbursements:—

	Current Expenses.	Building and Special.	Total.
For Asylums:			
Educational.....	\$123,941 23	\$83,111 30	\$207,052 53
For Insane.....	300,143 21	202,682 40	502,825 61
	<u>\$424,084 44</u>	<u>\$285,793 70</u>	<u>\$709,878 14</u>
Totals.....	\$424,084 44	\$285,793 70	\$709,878 14
For Educational.....	230,768 19	90,671 35	321,439 54
Reformatory.....	312,886 75	48,189 37	361,076 12
Miscellaneous .....	77,764 86	7,382 20	85,147 06
	<u>\$1,045,504 34</u>	<u>\$432,036 62</u>	<u>\$1,477,540 86</u>
Footings.....	\$1,045,504 34	\$432,036 62	\$1,477,540 86

## And the loans:—

	Paid.
Educational.....	\$4,000 00

By *Institutions*, the receipts, disbursements, loans, and balances were as follows:

## STATE LIBRARY.

*Receipts:*<sup>1</sup>

From State Treasury.....	\$4,000 00	
Sale of Michigan Reports.....	1,057 50	
“ “Pioneer Collections”.....	124 50	
“ “Michigan in the War”.....	90 00	
	<hr/>	\$5,272 00
Balance on hand, September 30, 1883.....		170 97
		<hr/>
Total resources.....		*\$5,442 97

*Disbursements:*<sup>1</sup>

For books.....	\$3,598 27	
paid into State Treasury—from sale of Reports, etc.....	1,272 00	
	<hr/>	4,870 20
		<hr/>
Balance on hand, September 30, 1884.....		*\$572 70
		<hr/> <hr/>

## TEACHERS' INSTITUTES—COUNTY.

*Receipts:*<sup>2</sup>

From State Treasury.....	\$1,800 00	
other sources (cash).....	8,083 38	
	<hr/>	\$9,883 38
Balance on hand, September 30, 1883.....		285 00
		<hr/>
Total resources.....		*\$10,168 38

*Disbursements:*<sup>2</sup>

For expenses of institutes.....	\$9,534 60	
amount returned to Counties.....	329 88	
	<hr/>	9,864 48
		<hr/>
Balance on hand, September 30, 1884.....		*\$303 90
		<hr/>

<sup>1</sup>See Table No. 155, page 200.<sup>2</sup>See Table No. 156, page 200.<sup>3</sup>See Table No. 154, pages 198 and 199.

## UNIVERSITY OF MICHIGAN.\*

*Receipts:*<sup>1</sup>

From State Treasury.....	\$129,285 43	
other sources .....	61,968 17	
		\$191,253 60
Balance on hand, September 30, 1883.....		45,326 68
Total resources.....		*\$236,580 28

*Disbursements:*<sup>1</sup>

For current expenses.....	\$143,094 12	
building and special.....	62,474 22	
		\$205,568 34
Loans.....	4,000 00	
		209,568 34
Balance on hand, September 30, 1884.....		*\$27,011 94

<sup>1</sup> See table No. 157, page 202.

\* See table No. 154, pages 198 and 199.

\* Disbursements from the State Treasury since the Organization of the State, for the support of Educational and Reformatory Institutions and Asylums.

	FROM INTEREST PAID BY STATE.		On Account of Appropriations.	Subdivisions for Asylums and Total to each Institution.	Total by Classes.
	On Trust Funds.	From Receipts from holders of Part-Paid Land Certificates.			
<b>EDUCATIONAL INSTITUTIONS:</b>					
Primary Schools.....	* \$5,758,191 87	\$1,590,956 04		\$7,349,147 91	
University.....	839,358 91	448,150 07	\$1,051,871 60	2,338,880 58	
Normal School.....	72,187 11	62,285 54	471,966 56	606,389 21	
Agricultural College.....	183,167 26	99,751 65	644,788 65	877,707 56	
Footings.....	\$6,802,855 15	\$2,201,143 30	\$2,168,126 81		\$11,172,125 26
<b>ASYLUMS:</b>					
<i>Educational:</i>					
State Public School.....			\$545,916 00	\$545,916 00	
Institution for Educating the Deaf and Dumb <sup>1</sup> .....			1,271,942 45	1,271,942 45	
School for the Blind.....			218,603 24	218,603 24	
Footings.....			\$2,036,461 69	\$2,036,461 69	
<i>For Insane:</i>					
Michigan Asylum.....			\$1,745,472 03	\$1,745,472 03	
Eastern Michigan Asylum.....			936,753 71	936,753 71	
New Asylum.....			252,105 61	252,105 61	
Footings.....			\$2,934,331 35	\$2,934,331 35	4,970,793 04
Footings.....			\$4,970,793 04		
<b>REFORMATORY:</b>					
State Reform School (Boys).....			\$1,008,656 12	\$1,008,656 18	
" Industrial Home for Girls <sup>2</sup> .....			220,906 61	220,906 61	
" House of Correction.....			622,159 53	622,159 53	
" Prison.....			1,024,075 33	1,024,075 33	
Footings.....			\$2,875,797 65	\$2,875,797 65	2,875,797 65
Totals.....	b \$6,802,855 15	b \$2,201,143 30	\$10,014,717 50	\$19,018,715 95	\$19,018,715 95

<sup>1</sup> Includes the Blind, to September 30, 1879.<sup>2</sup> Reform School for Girls until 1883.

\* Since 1878 includes Surplus Specific Taxes.

b See Appendix, pages 248-49.



STATE NORMAL SCHOOL.<sup>1</sup>*Receipts:*<sup>2</sup>

From State Treasury .....	\$32,565 37	
other sources .....	2,917 70	
		\$35,483 07
Balance on hand, September 30, 1883.....		1,414 57
Total resources .....		*\$36,897 64

*Disbursements:*<sup>3</sup>

For current expenses .....	\$33,703 61	
building and special .....	2,824 41	
		36,528 02
Balance on hand, September 30, 1884.....		*\$369 62

AGRICULTURAL COLLEGE.<sup>1</sup>*Receipts:*<sup>2</sup>

From State Treasury .....	\$57,708 94	
other sources .....	11,999 74	
		\$69,708 68
Balance on hand, September 30, 1883.....		2,130 57
Total resources .....		*\$71,839 25

*Disbursements:*<sup>3</sup>

For current expenses .....	\$44,435 86	
building and special .....	20,172 57	
		64,608 43
Balance on hand, September 30, 1884.....		*\$7,230 82

STATE PUBLIC SCHOOL.<sup>1</sup>*Receipts:*<sup>4</sup>

From State Treasury .....	\$39,150 00	
other sources .....	192 11	
		\$39,342 11
Balance on hand, September 30, 1883 .....		1,763 35
Total resources .....		*\$41,105 46

*Disbursements:*<sup>4</sup>

For current expenses .....	\$38,536 90	
building and special .....	2,555 96	
		\$41,092 86
Balance on hand, September 30, 1884.....		*\$12 60

<sup>1</sup> For total disbursements by the State for the benefit of this School, see note "4," page x.<sup>2</sup> See Table No. 158, page 203.<sup>3</sup> See Table No. 159, page 204.<sup>4</sup> See Table No. 160, page 205.<sup>5</sup> See Table No. 154, pages 198 and 199.

INSTITUTION FOR EDUCATING THE DEAF AND DUMB.<sup>1</sup>*Receipts :*<sup>2</sup>

From State Treasury.....	\$76,852 16	
other sources.....	3,601 84	

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 \$80,454 00

Balance on hand, September 30, 1883.....	5,746 51	
--	----------	--

Total resources.....	*\$86,200 51	
----------------------	--------------	--

*Disbursements :*<sup>3</sup>

For current expenses.....	\$53,406 69	
building and special.....	32,136 20	

---

 85,542 89

Balance on hand, September 30, 1884.....	*\$657 62	
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SCHOOL FOR THE BLIND.<sup>4</sup>*Receipts :*<sup>5</sup>

From State Treasury.....	\$64,609 59	
other sources.....	1,037 22	

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 \$65,646 81

Balance on hand, September 30, 1883.....	30,384 01	
--	-----------	--

Total resources.....	*\$96,030 82	
----------------------	--------------	--

*Disbursements :*<sup>6</sup>

For current expenses.....	\$31,997 64	
building and special.....	48,419 14	

---

 80,416 78

Balance on hand, September 30, 1884.....	*\$15,614 04	
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MICHIGAN ASYLUM FOR THE INSANE.<sup>7</sup>*Receipts :*<sup>8</sup>

From State Treasury.....	\$123,495 05	
other sources.....	59,699 97	

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 \$183,195 02

Balance on hand, September 30, 1883.....	39,013 35	
--	-----------	--

Total resources.....	*\$222,208 37	
----------------------	---------------	--

*Disbursements :*<sup>9</sup>

For current expenses.....	\$171,885 46	
building and special.....	12,094 93	

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 183,980 39

Balance on hand, September 30, 1884.....	*\$38,227 98	
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<sup>1</sup> For total disbursements by the State for the benefit of this Institution, see note "x," page x.<sup>2</sup> See Table No. 161, page 206.<sup>3</sup> For total disbursements by the State for the benefit of this School, see note "x," page x.<sup>4</sup> See Table No. 162, page 207.<sup>5</sup> For total disbursements by the State for the benefit of this Asylum, see note "x," page x.<sup>6</sup> See Table No. 163, page 208.<sup>7</sup> See Table No. 154, pages 198 and 199.

EASTERN ASYLUM FOR THE INSANE.<sup>1</sup>

<i>Receipts:</i> <sup>2</sup>	
From State Treasury .....	\$61,162 05
other sources .....	65,361 39
	<hr/>
	\$156,523 44
Balance on hand, September 30, 1883 .....	20,277 08
	<hr/>
Total resources .....	*\$176,800 52
<i>Disbursements:</i> <sup>3</sup>	
For current expenses .....	\$128,257 75
building and special .....	11,380 09
	<hr/>
	139,637 84
Balance on hand, September 30, 1884 .....	*\$37,162 68
	<hr/> <hr/>

NORTHERN ASYLUM FOR THE INSANE.<sup>1</sup>

<i>Receipts:</i> <sup>2</sup>	
From State Treasury .....	\$151,251 00
other sources .....	134 80
	<hr/>
	\$151,385 80
Balance on hand, September 30, 1883 .....	1,117 00
	<hr/>
Total resources .....	*\$152,502 80
<i>Disbursements:</i> <sup>3</sup>	
For building and special .....	152,266 46
	<hr/>
Balance on hand, September 30, 1884 .....	*\$236 34
	<hr/> <hr/>

ASYLUM FOR INSANE CRIMINALS.<sup>1</sup>

<i>Receipts:</i> <sup>4</sup>	
From State Treasury .....	\$27,589 22
<i>Disbursements:</i> <sup>5</sup>	
For building and special .....	26,940 92
	<hr/>
Balance on hand, September 30, 1884 .....	*\$648 30
	<hr/> <hr/>

STATE REFORM SCHOOL (BOYS).<sup>6</sup>

<i>Receipts:</i> <sup>6</sup>	
From State Treasury .....	\$76,250 00
other sources .....	10,664 00
	<hr/>
	\$86,914 00
Balance on hand, September 30, 1883 .....	1,744 41
	<hr/>
Total resources .....	*\$88,658 41
<i>Disbursements:</i> <sup>7</sup>	
For current expenses .....	\$58,388 51
building and special .....	15,667 21
	<hr/>
	74,055 72
Balance on hand, September 30, 1884 .....	*\$14,602 69
	<hr/> <hr/>

<sup>1</sup> For total disbursements by State for benefit of this Asylum, see note “\*,” page x.  
<sup>2</sup> See Table No. 164, page 209.  
<sup>3</sup> See Table No. 165, page 209.  
<sup>4</sup> See Table No. 166, page 210.  
<sup>5</sup> For total disbursements by State for benefit of this School, see note “\*,” page x.  
<sup>6</sup> See Table No. 167, page 210.  
<sup>7</sup> See Table No. 154, pages 198 and 199.

STATE INDUSTRIAL HOME FOR GIRLS.<sup>1</sup>*Receipts:*<sup>2</sup>

From State Treasury .....	\$48,485 50	
other sources .....	633 62	
	<hr/>	\$49,119 12

Balance on hand, September 30, 1883..... 7,048 80

Total resources..... \* \$56,167 92

*Disbursements:*<sup>3</sup>

For current expenses .....	\$26,343 89	
building and special .....	24,580 96	
	<hr/>	50,924 85

Balance on hand, September 30, 1884..... \* \$5,243 07

STATE HOUSE OF CORRECTION.<sup>2</sup>*Receipts:*<sup>4</sup>

From State Treasury .....	\$83,700 00	
other sources .....	45,174 43	
	<hr/>	\$128,874 43

Balance on hand, September 30, 1883..... 3,810 49

Total resources..... \* \$132,684 92

*Disbursements:*<sup>4</sup>

For current expenses .....	\$125,550 00	
building and special .....	3,683 73	
	<hr/>	129,204 23

Balance on hand, September 30, 1884..... \* \$3,480 69

MICHIGAN STATE PRISON.<sup>5</sup>*Receipts:*<sup>6</sup>

From State Treasury .....	\$82,042 20	
other sources .....	82,884 57	
	<hr/>	\$164,926 77

Balance on hand, September 30, 1883..... 7,884 86

Total resources..... \* \$172,811 63

*Disbursements:*<sup>6</sup>

For current expenses .....	\$102,633 85	
building and special .....	4,257 47	
	<hr/>	\$106,891 32

amount collected by Warden and paid into State Treasury .....	59,655 55	
	<hr/>	166,546 87

Balance on hand, September 30, 1884..... \* \$6,264 76

<sup>1</sup> For total disbursements by State for benefit of the Industrial Home for Girls, see note "\*,", page x.

<sup>2</sup> See Table No. 168, page 211.

<sup>3</sup> For total disbursements by State for benefit of the House of Correction, see note "\*,", page x.

<sup>4</sup> See Table No. 169, page 212.

<sup>5</sup> For total disbursements by State for benefit of the Prison, see note "\*,", page x.

<sup>6</sup> See Table No. 170, page 218.

\* See Table No. 154, pages 198 and 199.

## QUARTERMASTER GENERAL'S DEPARTMENT.

*Receipts:*<sup>1</sup>

From State Treasury.....	\$40,000 00	
Gov. Josiah W. Begole, check No. F, 33678 on Treasury of United States.....	31,759 45	
	<hr/>	71,759 45
other sources.....		313 50
		<hr/>
		\$72,072 95
Balance on hand, September 30, 1883.....		10,823 01
		<hr/>
Total resources.....		* \$82,895 96

*Disbursements:*<sup>1</sup>

For expenses of encampment.....	\$33,083 44	
sundry purposes.....	22,212 09	
	<hr/>	55,295 53
Balance on hand, September 30, 1884.....		* \$27,600 43

## STATE MILITARY BOARD—(SOLDIERS' AID.)

*Receipts:*<sup>2</sup>

From State Treasury.....	\$4,000 00	
Balance on hand, September 30, 1883.....	1,212 27	
	<hr/>	
Total resources.....		* \$5,212 27

*Disbursements:*<sup>2</sup>

For sundry purposes.....	1,530 10	
Balance on hand, September 30, 1884.....		* \$3,682 17

## STATE PIONEER SOCIETY.

*Receipts:*<sup>3</sup>

From State Treasury.....	\$2,500 00	
other sources.....	107 46	
	<hr/>	\$2,607 46
Balance on hand, September 30, 1883.....		396 55
		<hr/>
Total resources.....		* \$3,004 01

*Disbursements:*<sup>3</sup>

For sundry purposes.....	2,086 98	
Balance on hand, September 30, 1884.....		* \$917 03

## GEOLOGICAL SURVEY.

*Receipts:*<sup>4</sup>

Balance on hand, September 30, 1883.....	\$2,513 71	
<i>Disbursements:</i> <sup>4</sup>		
For sundry purposes.....	2,768 59	
Balance overdrawn September 30, 1884.....		* \$254 88

<sup>1</sup> See Table No. 171, page 214.<sup>2</sup> See Table No. 172, page 214.<sup>3</sup> See Table No. 173, page 215.<sup>4</sup> See Table No. 174, page 215.<sup>5</sup> See Table No. 154, pages 198 and 199.

NOTE.—"Gov. Josiah W. Begole, check No. F, 33678 on Treasury of the United States \$31,759.45," and refers to an amount received by the Quartermaster General on account of War Claim of this State against the United States.

## IMMIGRATION AGENCY.

*Receipts:*<sup>1</sup>

From State Treasury.....	\$8,000 00
Balance overdrawn, September 30, 1883.....	627 35

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\* \$7,372 65

*Disbursements:*<sup>1</sup>

For sundry purposes.....	6,631 28
Balance on hand, September 30, 1884.....	* \$741 37

## FISH COMMISSION.

*Receipts:*<sup>2</sup>

From State Treasury.....	\$10,000 00
other sources.....	599 18
Balance on hand, September 30, 1883.....	\$10,599 18
	5,534 57

---

Total resources..... \$16,133 75

*Disbursements:*<sup>3</sup>

For current expenses.....	\$11,189 98
building and special.....	4,945 22
	16,135 20

---

Balance overdrawn, September 30, 1884..... \* \$1 45

## SOLDIERS AND SAILORS' MONUMENT ASSOCIATION.

*Receipts:*<sup>3</sup>

Balance on hand, September 30, 1883.....	\$440 00
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*Disbursements:*<sup>3</sup>

For current expenses.....	\$72 89
building and special.....	350 00
	422 89

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Balance on hand, September 30, 1884..... \* \$17 11

## SUPERINTENDENTS OF THE POOR.

*Receipts:*<sup>4</sup>

From State Treasury.....	* \$375 00
Balance overdrawn, September 30, 1883.....	85 56

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\$289 44

*Disbursements:*<sup>4</sup>

For sundry purposes.....	276 49
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Balance on hand, September 30, 1884..... \* \$12 95

<sup>1</sup> See Table No. 175, page 216.<sup>2</sup> See Table No. 176, page 216.<sup>3</sup> See Table No. 177, page 217.<sup>4</sup> See Table No. 178, page 217.<sup>5</sup> See Table No. 154, pages 198 and 199.

## CONTENTS OF APPENDIX.

For convenience in referring to the tables in the Appendix, a brief synopsis will be given, indicating what may be found in certain divisions, classes, or single tables.

The tables are numbered from 1 to 303, consecutively, and are arranged in two general divisions. The first division—Tables No. 1 to 178, inclusive—is devoted to the current year's transactions and is subdivided into several classes, viz.:

First—Tables No. 1, pages 2 and 3, to No. 12, pages 16 and 17, inclusive, treat principally of the receipts, disbursements, transfers, and proper division of money in the treasury.

Second—Tables No. 13, pages 18 and 19, to No. 27, page 23, inclusive, represent the transactions through the several General Ledger Funds.

Third—Tables No. 28, pages 23, 24, and 25, to No. 68, page 83, inclusive, are composed of classified miscellaneous auxiliary accounts.

Fourth—Tables No. 69, pages 84 and 85, to No. 153, pages 196 and 197, inclusive, detail the transactions between the State and Counties.

Fifth—Tables No. 154, pages 198 and 199, to No. 178, page 217, inclusive, exhibit the accounts of the various State Institutions, as compiled from papers filed with the Auditor General, under Act 148, Laws of 1873.

The second division—Tables No. 179 to 303, inclusive, is made up of various classes of tabular work in which the current year's work is combined with that of former years, for the purpose of making comparative statements.

“DAILY BUSINESS” BOOK.

Table No. 1, pages 2 and 3, contains the year's transactions on a form of this book. This is essentially a book of balances, in which is shown, at the close of business each day, a balanced General Ledger, a balanced Appropriation Ledger, and a balanced Bond Register; also, the condition of the Two-Million-Loan Sinking Fund; also, the receipts to the several educational funds which are applicable to the expenses of the State Government, under Act 22, Laws of 1875; also, balance in the treasury with increase, or decrease, at different dates, and receipts and disbursements for different periods, during the year; also, maximum and minimum balances, with dates; also, a division of the General Ledger balances into two parts. One part—Revenue—represents the various balances belonging to the State as principal. The other part—Non-Revenue—represents the various balances carried by the State as agent or trustee. The “RECAPITULATION” shows that of the \$1,142,330.69 in the Treasury, September 30, 1884, \$699,138.65 belong to Revenue, and that the amount of this which was appropriated or pledged, and beyond the reach of the State for the ordinary expenses of government, was \$308,019.43; leaving \$391,119.22 for the payment of November interest on the Bonded debt, of salaries—Judicial and other—to March 1st, 1885.

## LEDGER BALANCES.

The balances of the General Ledger accounts at the close of September, 1883 and 1884, the receipts to, and expenditures from, each fund during 1884, and the transfers between funds for same period, with references to the fund tables, are given in Table No. 2, page 4. The balances of the Trust Funds, September 30, 1883, the debits and credits during the year, and the balances, September 30, 1884, are shown in Table No. 2 A, page 5. The condition of the accounts grouped in "*Sundry Deposits Account*" is shown in Table No. 2 B, page 5.

## TRANSFERS.

Table No. 3, page 6, contains the transfers for the year. The notes attached to this table explain the transfers.

## THE CHANGES IN THE TREASURY BALANCE

during, and to close of, each month; receipts and expenditures to close of month; balances to close of month, with amount of, in bank, and amount of, in Treasury;—are stated in Table No. 4, page 7.

## USE OF THE MONEY RECEIVED THROUGH THE EDUCATIONAL FUNDS.

Table No. 5, pages 8 and 9, shows the net receipts, by years, through the several educational funds; also, the amounts which were transferred to the General and Two-Million-Loan Sinking Funds, respectively.

## ANNUAL ANALYSIS.

The receipts and disbursements for the year are stated in gross by funds, and the refundings and reimbursements deducted, leaving the net, which is separated into revenue and non-revenue, in Table No. 6, page 10.

## THE RECAPITULATION FROM THE DAILY BUSINESS BOOK

is copied for the 15th and last days of each month during the year, giving the Treasurer's balance and its proper division. Against one division—Revenue—stands a certain class of demands, viz.: the amount, if any, in the Two-Million-Loan Sinking Fund and the unexpended portion of appropriations.

The exact condition, for the days stated, is given in table No. 7, page 11.

## THE RECEIPTS AND DISBURSEMENTS.

for each day in the year are given in Tables No. 8 and 9, pages 12 and 13. From October 1, 1883, to close of each day during the year, in Tables No. 10 and 11, pages 14 and 15.

## THE BALANCES CHARGED STATE TREASURER,

at the close of each day's business, the daily increase or decrease, the maximum and minimum balances since the commencement and during the year; also, the number of times in each month and during the year that the balance has increased or decreased, or the maximum or minimum changed, are shown in Table No. 12, pages 16 and 17.



## THE GENERAL LEDGER FUNDS

consist of Tables No. 13, page 18, to No. 27, page 23, inclusive, and, as stated, exhibit the relations of the different funds with the State Treasury. But as all receipts and disbursements during the year are credited or charged to these funds, it is impossible to fully itemize in every fund table. Hence the arrangement by classes and references by numbers, to sub-tables for details.

### TO THE GENERAL FUND, TABLE No. 13, PAGES 18 AND 19,

is charged the greater portion of the

#### SALARIES OF PUBLIC OFFICERS,

which portion, for the year, amounted to \$52,220.87.

The name of each officer, with salary per annum, amount paid, and time covered by payment; also, undrawn balances at beginning and close of year; also, salaries, payments, and balances by funds; are stated in Table No. 28, pages 23, 24, and 25.

#### THE EXPENSES OF THE JUDICIAL DEPARTMENT

for the year were \$108,780.27. The number of the Circuit, the name of each Judge, the salary per annum, the amount paid each officer, and time covered by such payment, the balances due on salaries at the close of 1883 and 1884, and payments for sundry expenses, are shown in Table No. 29, pages 26 and 27, and Table No. 29 A, page 28.

#### APPROPRIATIONS PAID DURING THE YEAR

through this fund amounted to \$753,093.36. Table No. 38, pages 35, 36, and 37, gives the amounts by Sections and Acts, and by Institutions, which were appropriated for the year or drawn during the year; the balances undrawn at commencement and close of year, and the amount of, belonging to the respective years' appropriations; the amounts charged out during the year; and references from sundry amounts to Table No. 38 A, pages 38 and 39, in which the items are given.

#### MEMBERS OF BOARDS OF STATE INSTITUTIONS.

There was paid for the above purposes under Sec. 5, Act 206, Laws of 1881, during the year, \$7,749.34. The amount for each institution and person is given in Table No. 39, pages 40 and 41. The same table details the

#### COSTS OF SUITS

paid during the year, which amounted to \$4,191.51.

The amount paid for

#### CORONERS' FEES

during the year was \$1,627.52.

## CONVEYING CONVICTS TO STATE PRISON

cost \$4,805.93.

## CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION

cost \$26,682.13.

## CONVEYING CHILDREN TO STATE PUBLIC SCHOOL

cost \$1,972.41.

## CARING FOR JUVENILE OFFENDERS

cost \$3,451.11.

## SUPPORT OF INSANE

cost the State \$194,861.40, of which \$79,912.05 was paid at the Eastern Asylum, and \$114,949.35 was paid at the Michigan Asylum.

Table No. 40, pages 42, 43, 44, and 45, shows the amount of each of the last six mentioned items that was paid for the several counties, and the amount that was paid in State Tax by each county for the same purposes.

## CORONERS' FEES.

During the year the State paid to coroners, \$1,627.52. Table No. 41, page 46, gives the name of the coroner who held the inquest, the name of the county in which it was held, and the name of the party on whom it was held; also, the amount paid in each county, to each coroner, for each inquest, and the date of allowance by court.

## NON-RESIDENT INSANE.

Table No. 42, page 47, states the amount that was paid by the State for the support of non-resident insane persons, under Sec. 46, Act 194, Laws of 1877; also, the name of the person and of the county from which such person was sent.

## EXTRA CLERKS.

The total for this class of expenditures for the year is \$89,952.15, as shown by Table No. 30, page 29, which gives the amount for each month and for each department; also, references to the department tables, in which may be found the name of every clerk, and the amount paid each month and for the year. But \$48,324.09 of the above is chargeable to "Expense of Collecting Delinquent State Tax of 1882 and subsequent years" account, leaving the "Extra Clerks" account charged with \$41,628.06, being all that is paid from the revenue of the State.

<sup>1</sup>AWARDS OF THE BOARD OF STATE AUDITORS.

The allowances of the Board of State Auditors which were charged to this account, during the year, amounted to \$137,921.72. The total of each class of expenditures, the amount of each class for each department, and total for each department, are stated in Table No. 43, page 48.

\*Erroneously stated in Table No. 30 at \$89,947.15, caused by an error of \$5.00 in Table No. 34. In this table C. J. Burnett was reported as having received \$60.00 in September. The amount should have been stated at \$65.00.

<sup>1</sup>In this table, the item of \$16,913.46 charged to "Secretary of State's office" for paper includes the amount paid for paper of "Reports of State Officers and Boards."

THE NET RECEIPTS FROM DIRECT TAXES

during the year were \$1,406,776.89, determined as follows:		
Total receipts on account of taxes levied were for the year (Table No. 13, page 19).....	\$2,104,351	37
Total payments to counties during the year (Table No. 13, page 18), amounted to:		
Old Law.....	\$338,636	41
New Law.....	270,888	93
	<u>\$609,525</u>	34
1 Expenses incident to the sale of lands delinquent for taxes amounted, for the year, taxes of 1881 and previous years (Table No. 44, page 49) to.....	\$17,163	90
Entry fee.....	5	00
Decree fee.....	7	00
	<u>\$17,175</u>	90
Taxes of 1882, etc., (Table No. 66, p. 82)	50,124	64
		67,300 54
Aggregate refundings.....		20,748 60
		<u>697,574 48</u>
Total deductions from the collections of the year.....		
Giving for amount realized from direct taxation, as above.....*	\$1,406,776	89

INTEREST ON SURPLUS REVENUE, TABLE NO. 52, PAGE 63.

This class of receipts amounted, for the year, to.....	\$48,167	67
and was from the following sources, viz.:		
From banks—interest on funds deposited	\$28,873	16
“ U. S.— “ “ U. S. Bonds....	13,365	00
	<u>\$42,238</u>	16
From corporations for over-due specific taxes:		
Railroad companies.....	\$5,733	90
Mining companies.....	112	52
Freight, sleeping, and palace car Co.'s...	1	83
River improvement companies.....	14	61
Plank road companies.....	66	65
	<u>5,929</u>	51
		<u>48,167 67</u>

THE DEBIT TRANSFERS

amount to \$96,869.99, and are for amounts carried to other funds. The items which make up this amount, and the laws under which the transfers were made, are shown in Table No. 3, page 6.

\* For amount since organization of the State, combine amounts in Table No. 220, pages 268 and 269, and Table No. 231, pages 270 and 271.

## THE CREDIT TRANSFERS

amount to \$247,448.69, and are made for reasons indicated in Table No. 3, page 6.

## SPECIFIC TAX FUND, TABLE NO. 14, PAGE 20.

The State Constitution provides for the disposition of the specific taxes received by the State Treasurer. The amount received during the year was \$802,598.81. With the exception of \$300 insurance and \$100 railroad tax refunded, the disposition of the amount received during the year is shown in Table No. 3, page 6.

Table No. 45, page 50, shows, by classes and totals, the uncollected tax, September 30, 1883; the amount charged, the amount due, and the amount paid, in 1884; and the balance unpaid, September 30, 1884.

The receipts were from River Improvement, Railroad, Insurance, Plank Road, Express, Telegraph and Telephone, Mining, Freight, Sleeping, and Palace Car Companies.

## RIVER IMPROVEMENT COMPANIES

paid \$431.77. Table No. 46, page 51, shows, by companies and totals, the unpaid tax at the commencement and close of the year, the amount charged, the amount due, and the amount paid during the year; also, the amount of capital paid in.

## RAILROAD COMPANIES

paid \$617,629.03. Table No. 47, pages 52, 53, and 54, shows, by companies and totals, the unpaid tax at commencement and close of year, the amount charged, the amount due, and the amount paid during the year; also, the basis of taxation.

## INSURANCE COMPANIES

paid \$126,432.70. Table No. 48, pages 55 and 56, shows the class and amount of insurance tax paid, and location of the companies paying the same.

## PLANK ROAD COMPANIES

paid \$723.81.

## EXPRESS COMPANIES

paid \$2,356.35.

## TELEGRAPH COMPANIES

paid \$10,144.99. Table No. 49, page 57, shows the amount paid by each Plank Road, Express, and Telegraph Company.

## MINING COMPANIES

paid \$43,306.32. Table No. 50, pages 58, 59, 60, and 61, shows the amounts by classes and counties; also, the basis of tax, the tax charged, and amount paid during year, and balances unpaid at the close of September, 1883 and 1884.

## FREIGHT, SLEEPING, AND PALACE CAR COMPANIES

paid \$1,579.67. Table No. 51, page 62, gives the amounts, by classes and by companies, of the tax charged and paid during the year, and unpaid balances at the close of September, 1883 and 1884.

**PRIMARY SCHOOL INTEREST FUND.**

As appears in Table No. 22, page 21, there was \$730,943.08 paid during the year for the support of Primary Schools. Table No. 59, page 72, gives the amount paid each county, as apportioned by the Superintendent of Public Instruction ; also, the number of children forming the basis of such apportionment.

**OTHER GENERAL LEDGER FUNDS.**

The number and character of the entries are such that the details are sufficiently stated in all other fund tables without the aid of auxiliary exhibits. In the index accompanying this report, under the head of "Funds," subdivision "Transactions in Funds for fiscal year closing September 30, 1884," will be found the page of each.

**MINING COMPANIES.**

Table No. 53, pages 64 and 65, is a summary of the reports of producing and non-producing mining companies, which were received during the year, and shows the amount of capital stock paid in, in cash and by conveyance of property; amount invested in real estate; amount of personal estate; indebtedness unsecured or floating, and secured or bonded; amount due the corporation; product—stone, copper, iron ore, and silver ore; also, pig iron manufactured; for each company.

**PLANK ROAD COMPANIES.**

The reports from Plank Road Companies are summarized in Table No. 54, pages 66 and 67, and show the year covered by report; miles completed; cost of road; amount borrowed; amount of all money expended; capital stock, paid in, expended; earnings expended on road; receipts from tolls and other sources; dividends; reparation fund; indebtedness and net profits; for each company.

**SURPLUS SPECIFIC TAXES.**

The method of determining the amount of Specific Taxes in excess of the interest paid by the State and by holders of certificates of part-paid lands, which is used for the support of the Primary Schools, is shown in Tables Nos. 55, page 66, and 56, page 67.

## TRANSACTIONS BETWEEN THE STATE AND COUNTIES.

Tables Nos. 70, pages 86, 89, 71, pages 90, 94, and 72, pages 94 and 95, besides classifying the work detailed in the county accounts, serve as trial balances or test tables, by the use of which the several entries in the accounts with the counties are proved.

Table No. 70 shows aggregates as follows :

## OLD TAX LAW DIVISION OF ACCOUNTS.

*Balances June 30, 1883 :*

Debited.....	\$355,364 43
Credited.....	4,614 61

Net debit balance.....	\$350,749 82
------------------------	--------------

*Balances June 30, 1884 :*

Debited.....	\$323,450 71
Credited.....	306 61

Net debit balance.....	323,144 10
------------------------	------------

Decrease in net debit balance during year...	\$27,605 72
--	-------------

*Debit balances :*

June 30, 1883.....	\$355,364 43
June 30, 1884.....	323,450 71

Decrease in debit balances during year.....	\$31,913 72
---	-------------

*Credit balances :*

June 30, 1883.....	\$4,614 61
June 30, 1884.....	306 61

Decrease in credit balances during year.....	4,308 00
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Decrease in net debit balance as above.....	<u>\$27,605 72</u>	<u>\$27,605 72</u>
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Table No. 71 shows aggregates as follows :

NEW TAX LAW DIVISION OF ACCOUNTS.

Balances June 30, 1883 :

Debited .....	\$44,328 35
Credited .....	20,412 05

Net debit balance..... \$23,916 30

Balances June 30, 1884 :

Debited .....	\$153,520 23
Credited .....	41,710 36

Net debit balance..... 111,809 87

Increase in net debit balance..... \$87,893 57

Debit balances :

June 30, 1884.....	\$153,520 23
June 30, 1883.....	44,328 35

Increase in debit balances during  
year..... \$109,191 88

Credit balances :

June 30, 1884.....	\$41,710 36
June 30, 1883.....	20,412 05

Increase in credit balances during  
year..... 21,298 31

Increase in net debit balance as above..... 87,893 57 \$87,893 57

Increase in net debit balances under Old and New Tax Law  
Divisions of Accounts..... \$60,287 85

Balances of Old and New Tax Law Divisions of Account com-  
bined: (Table No. 72.)

Debit balances June 30, 1883.....	\$399,692 78	
Credit " " 30, 1883.....	25,026 66	\$374,666 12

Debit " " 30, 1884.....	\$450,962 77	
Credit " " 30, 1884.....	16,008 80	434,953 97

Increase in net debit balance during year..... 60,287 85

The debits, except balances, Old Law Division (Table No. 70), amount to.....	\$564,648 73	
The debits, except balances, New Law Division (Table No. 71), amount to.....	1,741,852 18	\$2,306,500 91
<hr/>		
The credits, except balances, Old Law Division (Table No. 70), amount to.....	\$592,254 45	
The credits, except balances, New Law Division (Table No. 71), amount to.....	1,653,958 61	2,246,213 06
<hr/>		
Excess of debits during year.....		\$60,287 85
<hr/>		
The cash credited during year, Old Law Division (Table No. 70), amounts to.....	\$108,382 38	
The cash credited during year, New Law Division (Table No. 71), amounts to.....	1,336,965 39	\$1,445,347 77
<hr/>		
The cash debited during year, Old Law Division (Table No. 70), amounts to.....	\$337,223 34	
The cash debited during year, New Law Division (Table No. 71).....	230,688 59	567,911 93
<hr/>		
Net cash receipts from counties during year.....		\$877,435 84
<hr/>		
The interest debited during year, Old Law Division (Table No. 70), amounts to.....	\$41,768 45	
The interest debited during year, New Law Division (Table No. 71), amounts to.....	2,845 39	\$44,613 84
<hr/>		
The interest credited during year, Old Law Division (Table No. 70), amounts to.....	\$26,834 51	
The interest credited during year, New Law Division (Table No. 71), amounts to.....	14 22	26,848 73
<hr/>		
Loss to counties in interest account during year.....		\$17,765 11
<hr/>		
The miscellaneous debits during year, Old Law Division (Table No. 70), amount to.....	\$185,656 94	
The miscellaneous debits during year, New Law Division (Table No. 71), amount to.....	1,508,318 20	\$1,693,975 14
<hr/>		
The miscellaneous credits during year, Old Law Division (Table No. 70), amount to.....	\$457,037 56	
The miscellaneous credits during year, New Law Division (Table No. 71), amount to.....	316,979 00	774,016 56
<hr/>		
Excess of miscellaneous debits during year.....		\$919,958 58
<hr/>		



The number of each county table summarized here is given opposite the name of the county. The county tables, No. 73, page 96, to No. 152, page 195 inclusive, state each item of the accounts between the State and counties.

#### APPORTIONMENT OF TAXES.

Table No. 69, pages 84 and 85, gives the equalized valuation of the State for 1881, 1882, 1883, 1884, and 1885, by counties and in the aggregate; also, the apportionment of the State Tax for 1884, by acts and by counties.

#### TAXES CHARGED BACK TO COUNTIES.

Table No. 60, pages 72 and 73, shows the taxes of 1881 and previous years, with interest and expense of sale; also, the State tax of 1882 and subsequent years and interest charged back June 30, 1884.

#### ADVERTISING LANDS.

Table No. 44, page 49, shows the number of descriptions advertised, amount at 30 cents each, number of errors, deductions on account of errors; also, the amount paid for publishing the notice of sale of State Tax Lands, and the amount paid for each county.

#### RETURN OF TAXES OF 1883.

Table No. 61, page 74, shows the number of acres returned, and the valuation thereof, and the amount of local and State taxes returned.

#### DELINQUENT STATE TAX OF 1883 AND SUBSEQUENT YEARS.

Table No. 63, pages 76-79, shows by counties and for the State, the transactions with the delinquent State Tax, under the New Tax Law. In this table is shown the amount returned for previous years, current year, and total to date; the amount refunded for previous years, current year, and total to date; the aggregate returned and refunded to date; also, the amount thereof collected by the Auditor General for previous years, current year and total to date; the amount thereof collected by County Treasurers for previous years, current year, and totals to date; the amount thereof charged back to counties for previous years, current year, and total to date, and the aggregate collected and charged back to date; also, the net amount thereof remaining on the books of this office undischarged at this date.

#### EXPENSE OF COLLECTING DELINQUENT STATE TAX OF 1883 AND SUBSEQUENT YEARS.

Table No. 64, pages 80 and 81, shows by counties and for the State, the transactions relating to the expense of collecting the State Tax under the New Tax Law. In this table is shown the amounts received as interest, collection fee, and expense of sales at the Auditor General's office for previous years, current year, and total to date; the amounts received as interest, collection fee, and expense of sales at the County Treasurers' office for previous years, current year, and total to date, and the aggregate collected to date; also the amount thereof refunded for previous years, current year, and total to date; the amount paid for clerk hire, advertising charges, postage, etc., to date, and the aggregate refunded and paid for clerk hire, etc., to date; also, the net cost to the State to date.

**DELINQUENT STATE TAX—UNDER THE NEW TAX LAW.**

Table No. 65, page 82, is a summary of the account for the year with the delinquent State Tax of 1882 and subsequent years.

**DELINQUENT STATE TAX—EXPENSE OF COLLECTING UNDER NEW TAX LAW.**

Table No. 66, page 82, is a summary of the account for the year, with the expenses of collecting the delinquent State Tax of 1882, and subsequent years.

**FUND FOR COUNTIES.**

Table No. 67, page 83, is a summary of the account with the Old Tax Law division of the County Accounts for the year.

**SUNDRY COUNTIES.**

Table No. 68, page 83, is a summary of the account with the New Tax Law division of the County Accounts for the year.

**TAXATION UPON MANUFACTURE AND SALE OF LIQUOR.**

Table No. 153, pages 196 and 197, is compiled from the ninth annual reports of the County Treasurers, under Act 228, 1875, and subsequent laws. It appears from this table that in the State there were ninety-eight manufacturers, fifty-nine wholesale and three thousand seven hundred forty-seven retail dealers.

The amount of tax paid by the manufacturers was.....	\$7,552 91
“ “ “ “ “ wholesale dealers was.....	23,256 69
“ “ “ “ “ retail dealers was.....	986,046 32
Total .....	<u>\$1,016,855 92</u>

**STATE INSTITUTIONS.**

Table No. 154, pages 198 and 199, is a summary of the transactions of the several State Institutions for the year ending September 30, 1884, as reported to the Auditor General under Act 148, Laws of 1873.

Tables No. 155, page 200, to No. 178, page 217, inclusive, give the details for each Institution.

**ANALYTICAL WORK.**

Tables No. 179, pages 218 and 219, to No. 199, page 239, are devoted to the analysis of the receipts to, and disbursements from, the State Treasury, since the organization of the State. This analysis was made by years, in 1873-4, and published in the report for 1874, down to and including September 30, of that year. The results of that work are brought forward, and the annual analysis for each succeeding year added.

**TERRITORIAL AND STATE TREASURERS.**

Table No. 200, pages 240 and 241, shows the receipts, disbursements, and balances, by years, since 1829; also, interest received on funds deposited, and fees and charges collected by the different State departments.

**RECEIPTS TO THE STATE TREASURY SINCE ITS ORGANIZATION.**

Table No. 201, pages 242 and 243, gives the classes of the above receipts,

the net and the gross ; also, the land warrant and the double and fictitious receipts.

**DISBURSEMENTS FROM THE STATE TREASURY SINCE ITS ORGANIZATION.**

Table No. 202, pages 244 and 245, gives the classified disbursements, the net and the gross ; also, the land warrant and double and fictitious disbursements.

**NET RECEIPTS FROM SALE OF LANDS.**

Table No. 203, pages 246 and 247, gives the net receipts, by classes, from the sale of lands since the organization of the State.

**NET RECEIPTS ON ACCOUNT OF INTEREST FROM HOLDERS OF CERTIFICATES OF PART-PAID LANDS.**

Table No. 204, pages 246 and 247, gives the amount, by classes, of the above receipts, since the organization of the State.

**INTEREST PAID BY STATE ON TRUST FUNDS.**

Table No. 205, pages 248 and 249, gives the interest paid by the State on trust funds, the surplus specific taxes, and the amount of the receipts from holders of certificates of part-paid lands that have been disbursed for educational purposes, by classes, since the organization of the State.

**STATE INSTITUTIONS.**

Table No. 206, pages 248 and 249, shows the entire payments to the several State institutions under legislative appropriations ; and Table No. 207, same pages, shows the amounts paid to managing boards, by institutions and classes.

**HISTORY AND CHARACTER OF THE BONDED DEBT.**

Tables No. 208, pages 252 and 253, to No. 218, page 266, inclusive, show the transactions on account of the several classes of bonds issued by State authority. See Index, under head of " Bonds," for pages.

**COUNTIES, WHEN LAID OUT AND ORGANIZED.**

Table No. 219, pages 266 and 267, shows when the several counties were laid out, to what counties attached and when, and the year of organization.

**TAXABLE PROPERTY OF THE STATE.**

Table No. 220, pages 268 and 269, shows the amount as equalized by Boards of Supervisors and by State Board, changes in valuation, assessed value, amount upon which tax was apportioned, amount of tax apportioned, changes in amount, rate per capita and in mills on one dollar, and net receipts from State tax from 1838 to 1884, inclusive ; and Table No. 221, pages 270 and 271, shows substantially the same thing for the taxes levied under the New Tax Law.

## SUMMARY OF COUNTY ACCOUNTS.

Table No. 222, pages 270-1 and 272-3, shows, by classes, the aggregate transactions between the State and counties, from 1841 to June 30, 1884, as follows :

General debits.....	\$19,236,826 58	
State tax charged.....	19,548,849 61	
	<hr/>	\$38,785,676 19
General credits.....		37,810,409 21
		<hr/>
Excess of debits, exclusive of interest.....		\$975,266 98
Interest credited in account.....	\$2,017,013 76	
Interest debited in account.....	1,476,700 75	
	<hr/>	
Gain to counties in interest account .....		540,313 01
		<hr/>
Net debits to counties.....		\$434,953 97
Debit balances, June 30, 1884.....	\$450,962 77	
Credit balances, June 30, 1884 .....	16,008 80	
	<hr/>	
Net debit balance.....		<u>434,953 97</u>

Tables No. 223, pages 274 and 275, to No. 302, pages 398 and 399, inclusive, give, by counties, the work summarized here.

## TOWN PLATS FILED UNDER ACT 108, LAWS OF 1872.

Table No. 303, pages 400 to 416, inclusive, shows the town plats filed in this office under the above Act. This list is arranged alphabetically by cities and villages. The number recorded during the year is two hundred and forty-seven. The whole number recorded is fourteen hundred and thirty-two.

## STATE TAX LANDS.

Act No. 7 of the Session Laws of 1882, amendatory of Act No. 229 of the Session Laws of 1881, provided for the sale of certain State tax lands by the Auditor General at any time prior to the commencement of the tax sales in May, 1884, at which time they were to be offered for sale at public auction by the treasurer of the county in which the lands were situated, but no provision was made for the sale of such portion of said lands as were not disposed of prior to or at said May tax sales.

As there are in several counties of the State lands included within the provisions of said acts not yet disposed of, I would recommend the enactment of a law providing for the sale of said lands upon application to the Auditor General's office, and also providing that any of said lands remaining unsold at the time of the commencement of the annual tax sales shall be again offered for sale at public auction to the highest bidder by the treasurer of the county in which the lands are situated, and that they shall be re-offered at each succeeding annual tax sale until all of said lands are disposed of.

## FISCAL YEAR.

The fiscal year—compiler's section 353, Howell's Statutes—commences on the first day of October, and closes on the thirtieth day of September following.

While the law does not fix a time within which the annual reports of the several State officers shall be completed, it is certainly very desirable that such reports should be printed and ready to be submitted to the Governor on or before the first day of January. That to have such reports, as well as the reports of officers of the several State institutions, in the hands of the Legislature upon the organization of the two houses thereof would be of great assistance in the enactment of laws relating to said institutions and in making provisions for their wants, there can be no doubt.

With the natural increase in the business of the several departments and institutions of the State under our rapid development, the creation of new bureaus, and multiplicity of State institutions, the reports are growing in volume and increasing in number, necessarily requiring more time in their preparation and more time to print them after they are prepared. As it is impossible to complete the preparation of the Auditor General's report until the reports of the several State institutions—penal, charitable, and educational—for the month or quarter ending September thirtieth, are received, examined, and adjusted, and as, because of errors, correct reports are frequently not received until the expiration of the larger part of the time intervening between the close of the fiscal year and the convening of the Legislature, it can readily be seen how impossible it is to prepare and print the report of this department within the time it is desirable it should be done and have it contain a correct statement of the financial condition of such State institutions as have not promptly forwarded correct reports.

Therefore, believing that the change would be advantageous, I would recommend that section 353, Howell's Statutes, be so amended that the fiscal year shall commence on the first day of July and close on the thirtieth day of June following.

WM. C. STEVENS,  
*Auditor General.*



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Table No. 2.—Receipts, Disbursements, and Transfers for Fiscal Year Closing Sept. 30, 1884; also, Balances Sept. 30, 1883, and Sept. 30, 1884.

LEDGER BALANCE, SEPT. 30, 1883.		Receipts.	Disbursements.	TRANSFERS.		No. of Table.	DESIGNATION OF FUNDS AND ACCOUNTS.		LEDGER BALANCE, SEPT. 30, 1884.	
Dr.	Cr.			From.	To.				Dr.	Cr.
	\$535,198 61	\$2,251,833 83	400 00	\$24,882 90	\$247,443 60	13	General.			\$753,568 43
		803,508 81		803,108 81		14	Specific Tax.			
		419 36		419 36		15	Normal School.			
	995 98	628 69	4,380 51		3,061 51	16	Normal School Interest.			993 67
		13,802 87		13,802 87		17	Agricultural College.			
	4,630 47	9,392 05	27,624 29		18,739 03	18	Agricultural College Interest.			5,117 25
		2,421 40		2,421 40		19	University.			
		2,793 17	26,411 89		34,618 68	20	University Interest.			
	336,406 31	60,728 26		70,438 10	9,709 84	21	Interest.			303,245 43
		94,795 55	731,391 02		673,457 56	22				
		117,523 23	87,160 15	117,523 23	57,160 15	23				
			73,313 36		10,313 36	24	Two-Million-Loan Sinking.		363,000 00	
	68,927 12					25	St. Mary's Falls Ship Canal.			68,927 12
	21,333 29				18,385 00	26	War.			2,570 23
	6,530 32		2,391 73			27	Sundry Deposits Account.			4,908 58
							Totals.		363,000 00	\$1,205,330 69
\$1,074,267 20		\$3,305,618 42	\$3,238,554 93	\$1,103,673 81	\$1,103,673 81		Balances charged State Treasurer.		1,142,330 69	
		1,074,267 20								
\$1,074,267 20		\$4,380,885 62	\$4,380,885 62	\$1,103,673 81	\$1,103,673 81				\$1,205,330 69	

1 See Table No. 2 B.

a September 30, 1883.

b September 30, 1884.



Table No. 3.—Transfers for Fiscal Year closing September 30, 1884, by Funds and Reasons.

Specific Tax Fund.	Swamp Land Fund.	Primary School Fund.	University Fund.	Agricultural College Fund.	Normal School Fund.	General Fund.	Dr.	Cr.	
a \$34,618 68								\$34,618 68	Fund.
b 18,739 02								18,739 02	
c 3,661 51								3,661 51	
d 18,585 00								18,585 00	
e 10,313 36								10,313 36	
f 673,437 58								673,437 58	
g 42,843 68	\$117,523 28	\$70,438 10	\$3,421 40	\$13,809 87	\$419 36	\$87,160 15		247,448 69	Swamp Land Fund.
						\$ 9,709 84		37,160 15	Primary School Fund.
								9,709 84	
\$502,198 61							\$502,198 61		
	\$117,523 28						117,523 28		
		\$70,438 10					70,438 10		
			\$3,421 40				3,421 40		
				\$13,809 87			13,809 87		
					\$419 36		419 36		
						\$9,709 84	9,709 84		
							\$1,103,678 81	\$1,103,678 81	

- a Int. on Fund transferred under Sec. 1, Art. 14, State Constitution.  
b Int. on War Bounty Bonds, Sec. 1, Art. 14, State Constitution—  
Due May 1, 1884 \$10,515 00  
" Nov. 1, 1884 8,190 00  
\$18,665 00
- c Premiums paid on War Bounty Bonds purchased.  
d Int. on Primary School Fund, Sec. 1, Art. 14, State Constitution \$317,010 89  
Int. on Primary School Five Per Cent Fund, Sec. 5, Act 31, 1839 17,761 01  
\$334,771 90
- e Surplus in 1884, transferred under Sec. 1, Art. 14, State Constitution 438,665 68  
\$678,437 58
- f Upper Peninsula Mining Tax, Sec. 1, Art. 14, State Constitution.  
g Receipts transferred to, and disbursements transferred from, General Fund to obtain net receipts under Act 22, 1875, by authority of J. R. 15, 1877.  
h \$24 00 received from the sale of D. & M. R. lands under Act 278, 1881, received to General Fund and transferred to Primary School Fund, and \$4,852 99 received to General Fund and transferred to Primary School Fund under Act 187, 1883, but afterwards re-transferred under a ruling that money received under Act 187 should not be credited to the Primary School Fund. Doubling this amount and adding \$4.00 gives the amount in the table.

Table No. 4.—Treasury Balances; Receipts to close of each Month; Disbursements to close of each Month; Money in Treasury and in Bank.

CHANGES IN BALANCES.				FISCAL YEAR CLOSING SEPTEMBER 30, 1894. MONTHS.				Balance October 1, 1893.	Receipts to Close of Month.	Balance and Receipts to Close of Month.	Disburse- ments to Close of Month.	Balance at Close of Month.	MONEY AT CLOSE OF EACH MONTH	
During Each Month.		At Close of Each Month.		In Treasury.	In Bank.									
Increase.	Decrease.	Increase.	Decrease.											
				September 20, 1893.....	\$1,074,267 20								\$12,755 86	8984,745 18
				October, 1893.....			985,324 85	1,933,051 74	774,439 83	598,611 91	13,800 79	576,011 12	2,025 40	431,589 21
				November, 1893.....			849,514 35	1,423,731 55	980,156 94	438,454 61	11,781 92	458,219 16	20,363 88	978,084 73
				December, 1893.....			654,770 67	1,029,037 87	1,164,096 79	483,001 08	10,163 21	1,383,128 43	21,016 28	1,460,484 33
				January, 1894.....			1,232,538 89	2,807,106 88	1,803,696 99	1,003,438 59	11,299 03	698,701 15	13,901 87	776,796 18
				February, 1894.....			1,784,207 78	2,838,474 08	1,465,176 85	1,373,298 63	24,828 25	1,010,578 26	21,000 57	1,080,764 25
				March, 1894.....			2,022,064 68	3,056,331 96	1,954,832 25	1,441,499 61	20,000 16	1,159,880 53		
				April, 1894.....			2,084,981 27	3,158,623 47	2,478,628 29	680,000 18				
				May, 1894.....			2,375,693 97	3,448,851 17	2,460,263 02	789,588 16				
				June, 1894.....			2,847,778 31	3,922,045 51	2,887,449 00	1,034,596 51				
				July, 1894.....			3,002,905 94	4,077,172 26	3,023,817 41	1,061,824 85				
				August, 1894.....			3,808,618 42	4,880,486 62	3,938,654 93	1,142,380 69				
				September, 1894.....										

Table No. 5.—Net Receipts to Swamp Land and Educational Funds Expended upon Warrants

FOR FISCAL YEARS CLOSING	TRANSFERS TO GENERAL FUND.						TRANSFERS TO TWO-	
	Primary School.	University.	Normal School.	Primary School Five Per Cent.	Swamp Land.	Agri- cultural College.	Primary School.	Univer- sity.
Nov. 30, 1839	\$3,678 86	-----	-----	-----	-----	-----	-----	-----
" 1841	8,402 41	\$1,025 00	-----	-----	-----	-----	-----	-----
" 1842	6,560 89	8,495 67	-----	-----	-----	-----	-----	-----
" 1843	13,580 07	1,963 69	-----	-----	-----	-----	-----	-----
" 1844	19,572 77	32,728 12	-----	-----	-----	-----	-----	-----
" 1845	20,028 20	17,561 86	-----	-----	-----	-----	-----	-----
" 1846	20,224 43	9,875 86	-----	-----	-----	-----	-----	-----
" 1847	37,826 98	13,221 99	-----	-----	-----	-----	-----	-----
" 1848	27,450 73	11,586 72	-----	-----	-----	-----	-----	-----
" 1849	17,918 72	10,233 67	-----	-----	-----	-----	-----	-----
" 1850	22,461 90	9,881 39	\$1,679 70	-----	-----	-----	-----	-----
" 1851	40,540 22	11,534 52	540 36	-----	-----	-----	-----	-----
" 1852	32,359 39	15,911 73	-----	-----	-----	-----	-----	-----
" 1853	107,417 20	34,984 44	486 75	-----	-----	-----	-----	-----
" 1854	116,496 27	31,384 79	4,591 37	-----	-----	-----	-----	-----
" 1855	61,469 78	24,199 48	3,748 95	-----	-----	-----	-----	-----
" 1856	48,860 61	8,040 13	4,463 47	-----	-----	-----	-----	-----
" 1857	25,887 51	9,032 47	1,524 87	\$31,808 53	\$44,860 23	-----	-----	-----
" 1858	19,212 06	2,370 85	360 00	28,647 04	28,647 04	-----	-----	-----
" 1859	19,603 82	6,322 60	620 00	28,285 88	28,285 88	-----	-----	-----
" 1860	28,067 15	7,703 49	247 50	7,164 90	7,164 90	-----	-----	-----
" 1861	21,188 02	9,660 25	1,308 50	963 71	963 72	-----	-----	-----
" 1862	34,987 74	13,668 81	2,774 00	4,262 14	4,262 13	-----	-----	-----
" 1863	12,460 32	7,222 92	660 00	2,015 80	2,015 81	-----	\$69,831 12	\$21,222 63
" 1864	-----	-----	-----	-----	-----	-----	176,545 78	32,814 02
" 1865	-----	-----	-----	-----	-----	-----	111,600 55	17,794 58
" 1866	-----	-----	-----	-----	-----	-----	124,091 13	14,693 75
" 1867	-----	-----	-----	-----	-----	-----	112,835 44	19,282 37
" 1868	-----	-----	-----	-----	-----	\$2,300 00	112,077 73	7,114 97
" 1869	-----	-----	-----	-----	-----	11,865 00	114,946 46	7,562 57
" 1870	-----	-----	-----	-----	-----	5,895 00	105,880 86	3,412 20
Sept. 30, 1871	-----	-----	-----	-----	-----	20,101 53	120,148 16	5,269 99
" 1872	-----	-----	-----	-----	-----	33,447 39	154,797 59	5,531 40
" 1873	-----	-----	-----	-----	-----	29,583 47	127,410 02	3,506 31
" 1874	-----	-----	-----	-----	-----	4,686 75	40,752 64	4,053 36
" 1875	20,545 01	1,555 58	636 48	2,180 83	2,180 82	5,399 24	19,384 09	4,110 02
" 1876	62,173 38	3,902 79	1,149 68	6,594 57	6,594 57	5,549 30	-----	-----
" 1877	47,783 34	2,886 45	120 00	2,789 95	2,789 95	2,337 22	-----	-----
" 1878	62,048 80	4,575 33	-----	4,052 04	4,052 05	9,619 99	-----	-----
" 1879	72,620 64	6,338 40	2,394 00	4,591 26	4,591 24	8,590 53	-----	-----
" 1880	112,856 17	7,132 50	820 00	5,923 51	5,923 52	13,762 28	-----	-----
" 1881	154,922 00	14,250 62	2,000 13	4,519 52	4,519 53	20,281 18	-----	-----
" 1882	214,812 21	5,562 72	1,440 00	7,126 07	7,126 05	51,449 27	-----	-----
" 1883	139,753 17	7,799 52	790 00	6,197 77	6,197 79	33,656 38	-----	-----
" 1884	60,732 26	2,421 40	419 36	15,181 56	15,181 57	13,802 87	-----	-----
Footings ..	\$1,714,569 08	\$349,535 56	\$32,873 12	\$162,300 08	\$174,856 80	\$272,327 40	\$1,410,301 57	\$148,287 16

drawn against General Fund and Two-Million-Loan Sinking Fund, since the Organization of the State

MILLION-LOAN SINKING FUND.			Total Transfers to General Fund.	Total Transfers to Two- Million-Loan Sinking Fund	Aggregate Transfers for Each Year.	Aggregate Transfers to Close of Each Year.	FOR FISCAL YEARS CLOSING
Normal School.	Primary School Five Per Cent.	Swamp Land.					
-----	-----	-----	\$3,673 86	-----	\$3,673 86	\$3,673 86	Nov. 30, 1839
-----	-----	-----	9,427 41	-----	9,427 41	13,101 27	" 1841
-----	-----	-----	10,065 56	-----	10,065 56	23,166 83	" 1842
-----	-----	-----	15,543 78	-----	15,543 76	38,710 59	" 1843
-----	-----	-----	52,300 89	-----	52,300 89	91,011 48	" 1844
-----	-----	-----	37,589 86	-----	37,589 86	128,601 34	" 1845
-----	-----	-----	29,602 29	-----	29,602 29	158,203 63	" 1846
-----	-----	-----	51,048 97	-----	51,048 97	209,252 60	" 1847
-----	-----	-----	39,037 45	-----	39,037 45	248,290 05	" 1848
-----	-----	-----	28,152 39	-----	28,152 39	276,442 44	" 1849
-----	-----	-----	34,022 99	-----	34,022 99	310,465 43	" 1850
-----	-----	-----	52,615 10	-----	52,615 10	363,080 53	" 1851
-----	-----	-----	48,271 12	-----	48,271 12	411,351 65	" 1852
-----	-----	-----	142,886 39	-----	142,888 39	554,240 04	" 1853
-----	-----	-----	152,472 43	-----	152,472 43	706,712 47	" 1854
-----	-----	-----	89,416 21	-----	89,416 21	796,128 68	" 1855
-----	-----	-----	61,364 21	-----	61,364 21	857,492 89	" 1856
-----	-----	-----	112,608 61	-----	112,608 61	970,101 50	" 1857
-----	-----	-----	79,236 99	-----	79,236 99	1,049,338 49	" 1858
-----	-----	-----	83,128 18	-----	83,128 18	1,132,466 67	" 1859
-----	-----	-----	50,447 94	-----	50,447 94	1,182,914 61	" 1860
-----	-----	-----	34,084 20	-----	34,084 20	1,216,998 81	" 1861
-----	-----	-----	59,954 82	-----	59,954 82	1,276,953 63	" 1862
\$4,472 01	\$10,748 30	\$10,748 30	24,364 85	\$137,022 35	161,387 20	1,438,340 83	" 1863
5,424 85	13,178 85	13,178 85	-----	241,142 35	241,142 35	1,679,483 18	" 1864
6,203 90	15,277 87	15,277 87	-----	166,084 77	166,084 77	1,845,567 95	" 1865
2,672 80	11,224 58	11,224 58	-----	163,906 94	163,906 84	2,009,474 79	" 1866
1,824 92	9,912 58	9,912 58	-----	153,767 89	153,767 89	2,163,242 68	" 1867
760 00	34,122 43	34,122 44	2,300 00	188,197 57	190,497 57	2,353,740 25	" 1868
1,575 23	25,946 79	25,946 79	11,865 00	175,977 83	187,842 83	2,541,583 08	" 1869
760 00	4,001 89	4,001 89	5,895 00	118,056 84	123,951 84	2,665,534 92	" 1870
1,097 85	3,173 95	3,173 95	20,101 53	132,863 90	152,965 43	2,818,500 35	Sept. 30, 1871
419 67	32,660 03	32,660 03	83,447 39	226,058 72	259,506 11	3,078,006 46	" 1872
1,823 52	32,167 18	32,167 18	29,583 47	197,073 21	226,656 68	3,304,663 14	" 1873
900 44	3,863 43	3,863 43	4,686 75	53,433 30	58,120 05	3,362,783 19	" 1874
476 50	797 91	797 91	33,497 96	25,566 43	58,064 39	3,420,847 58	" 1875
-----	-----	-----	85,964 29	-----	85,964 29	3,506,811 87	" 1876
-----	-----	-----	58,706 91	-----	58,706 91	3,565,518 78	" 1877
-----	-----	-----	84,348 21	-----	84,348 21	3,649,866 99	" 1878
-----	-----	-----	99,126 07	-----	99,126 07	3,748,993 06	" 1879
-----	-----	-----	146,417 98	-----	146,417 98	3,895,411 04	" 1880
-----	-----	-----	200,492 98	-----	200,492 98	4,095,904 02	" 1881
-----	-----	-----	287,516 32	-----	287,516 32	4,383,420 34	" 1882
-----	-----	-----	194,394 63	-----	194,394 63	4,577,814 97	" 1883
-----	-----	-----	107,739 02	-----	107,739 02	4,685,553 99	" 1884
\$23,411 69	\$197,075 79	\$197,075 79	\$2,706,401 99	\$1,979,152 00	\$4,685,553 99	\$4,685,553 99	

\* See Table No. 1, "Statement B."

Table No. 6.—Analysis of State Treasury Receipts and Disbursements during the Fiscal Year closing September 30, 1884.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.				
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		FUNDS AND ACCOUNTS.	NET CASH DISBURSEMENTS.		Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not-Rev.		Revenue.	Not-Rev.		
\$32,598 81	{ a \$400 00 }	\$802,198 81	\$21,421 84	\$780,776 97			a \$400 00	\$400 00
2,289,636 94	{ b 950 00 }	2,201,265 35	676,152 64	1,525,112 71			{ c 67,421 59 }	2,251,833 83
419 25	{ c 67,421 59 }	419 36		419 36			{ d 950 00 }	
626 09		626 69						4,280 51
13,802 87		13,802 87		13,802 87				
9,392 05		9,392 05		9,392 05				97,624 29
2,421 40		2,421 40		2,421 40				
3,793 17		3,793 17		3,793 17				38,411 83
60,728 26		60,728 26		60,728 26				
24,793 55	{ d 240 00 }	24,555 55	24,555 55		706,595 47	24,555 55	d 240 00	731,391 02
• 117,523 23	{ e 250 00 }	83,057 09	33,057 09			2,693 96	e 250 00	• 87,160 15
					73,313 36			73,313 36
					21,848 16			21,848 16
880 04		880 04	880 04			2,291 78		2,291 78
\$3,336,618 42	\$69,262 58	\$3,153,140 64	\$769,879 07	\$2,383,261 57	\$2,344,149 47	\$740,927 68	\$69,262 58	• \$3,238,554 93

a Specific Tax Refunded—Railroad, \$100 00; Insurance, \$300 00.  
b Receipts from sale of D. & M. R. R. lands refunded.  
c Sundry Reimbursements, as follows:  
Sale of Michigan Reports.....  
Sale of Session Laws, Reports, etc.....  
Sale of old furniture, etc.....  
Fees, etc., Secretary of State's Office.....  
Fees, etc., State Land Office.....  
Fees, etc., Insurance Bureau.....  
Tax Ill-tories, etc., Aud. Gen's Office, (\$3,563.98 less \$6.45 refunded).....

\$1,057 50  
357 80  
33 06  
853 10  
1,317 77  
27 35  
3,558 53

State Prison—Earnings (see Table No. 13).....  
Awards of Board of State Auditors (see Table No. 13).....  
Incidental expenses of Legislature—returned.....  
Coroners' Fees—Overpayment returned.....  
Aid to Sufferers—Fire of 1881—Unexpended appropriation returned.....

d Erroneous payment refunded.  
e Includes \$34,215.20 Swamp Land Warrants—Third Series.

\$67,421 59



Table No. 7.—Showing the Balances in the State Treasury, the Amount of, belonging to Not-Revenue and to Revenue, respectively; the demands against the Revenue portion of the Balance, and the Amount by which this Class of Liabilities is Greater or Less than the Revenue Balance, on the 15th and last days of each Month during the Fiscal Year.

DATES.	Balance in State Treasury.	PORTION OF BALANCE BELONGING TO		Liabilities of Revenue Greater than Revenue Balance.	Liabilities of Revenue Less than Revenue Balance.	DEMANDS AGAINST REVENUE BALANCE.		
		Not-Revenue.	Revenue.			Undrawn Appropriations Less Debit Balance of Sinking Fund.	Amount of Undrawn Appropriations.	Debit Balance of Sinking Fund.
October 15, 1883	\$1,015,222 40	\$477,339 82	\$537,882 58	.....	\$104,177 87	\$188,704 71	\$433,714 71	
" 31, 1883	977,500 84	478,413 58	499,087 28	.....	118,711 55	880,375 73	381,875 73	
November 15, 1883	950,156 16	479,230 51	470,925 65	.....	97,807 73	373,117 92	373,117 92	
" 30, 1883	688,611 91	478,916 39	109,695 52	\$237,582 64	.....	347,278 16	347,278 16	
December 15, 1883	489,602 35	490,011 52	9,400 83	313,914 91	.....	323,605 74	323,605 74	
" 31, 1883	433,624 61	474,624 08	40,999 47	340,740 28	.....	299,740 81	299,740 81	
January 15, 1884	363,210 94	476,276 61	113,065 67	1,027,026 62	.....	913,960 95	913,960 95	
" 31, 1884	465,001 08	474,044 60	9,083 52	905,723 63	.....	896,630 11	896,630 11	
February 15, 1884	852,165 59	474,797 57	407,368 02	459,321 43	.....	866,689 44	866,689 44	
" 29, 1884	1,003,438 59	475,387 90	528,050 69	382,832 46	.....	860,883 15	860,883 15	
March 15, 1884	1,068,336 97	480,191 03	588,245 94	266,060 21	.....	844,306 15	844,306 15	
" 31, 1884	1,373,236 63	494,766 40	878,530 23	.....	58,923 31	819,606 92	819,606 92	
April 15, 1884	1,433,116 17	493,415 77	942,700 40	.....	196,989 83	745,710 57	745,710 57	
" 30, 1884	1,441,499 61	811,987 02	629,512 59	90,525 10	.....	720,037 69	720,037 69	
May 15, 1884	759,073 44	154,936 40	604,137 04	92,549 87	.....	696,716 91	706,170 27	\$9,453 36
" 31, 1884	630,000 18	92,095 04	537,905 14	101,835 31	.....	689,730 45	702,783 81	12,193 36
June 14, 1884	618,064 79	93,084 91	524,979 88	91,261 41	.....	616,241 29	652,434 65	36,193 36
" 30, 1884	789,588 15	95,982 68	693,605 47	.....	99,556 76	594,048 71	630,242 07	36,193 36
July 15, 1884	896,625 82	95,151 35	801,474 47	.....	269,986 04	531,488 43	567,681 79	36,193 36
" 31, 1884	1,034,696 51	95,673 08	938,917 43	.....	478,160 20	465,767 23	539,070 59	73,313 36
August 15, 1884	1,063,606 55	86,432 01	978,174 54	.....	526,240 10	451,934 44	525,247 80	73,313 36
" 30, 1884	1,051,854 85	84,957 30	966,897 55	.....	562,078 21	404,819 34	478,132 70	73,313 36
September 15, 1884	1,068,286 14	85,576 42	1,002,709 72	.....	621,425 17	381,284 55	454,597 91	73,313 36
" 30, 1884	1,142,330 69	443,192 04	699,138 65	.....	391,119 22	308,019 43	371,019 43	63,000 00

a Debit balance.

Table No. 8.—Abstract of Daily Receipts in Gross to the State Treasury during the Fiscal Year closing September 30, 1884.

DAY OF MONTH.	MONTHS IN 1883.						MONTHS IN CALENDAR YEAR 1884.					
	October.		November.		December.		January.		February.		March.	
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.....	\$4,204 70	\$9,505 31	\$1,601 57	N. Year. \$5,265 73	\$115,006 46	\$457 91	\$6,940 53	\$1,824 37	S.	\$37,332 66	\$252 35	\$8,285 07
2.....	213 19	2,564 43	S.	6,787 28	4,219 81	S.	4,248 73	12,523 42	\$257 39	2,986 87	8,145 55	6,186 92
3.....	19,922 26	1,648 17	18,745 45	6,649 98	S.	82,454 53	1,297 99	2,467 97	3,590 89	8,635 11	S.	17 82
4.....	192 53	S.	3,590 61	14,637 45	7,893 13	11,901 83	1,524 79	S.	230 35	July 4. 4,784 71	175 98	1,193 31
5.....	2,552 06	3,035 13	1,580 56		9,470 28	1,506 86	61,538 38	481 49	143 02		15,690 99	20,093 25
6.....	635 54	34,460 83	1,708 25	S.	182,006 94	1,451 40	S.	1,367 83	1,590 35	S.	7,475 18	756 47
7.....	S.	1,020 45	2,410 63	60 11	40,735 38	12,614 42	2,695 15	644 20	493 47	95,474 27	2,771 44	S.
8.....	694 63	3,213 82	3,066 49	4,372 51	41,755 52	6,784 04	22,189 40	2,414 87	S.	26,825 08	1,409 88	465 35
9.....	5,282 45	856 31	S.	4,722 02	1,159 13	S.	20,323 67	3,464 16	1,257 94	6,513 75	2,910 17	32 24
10.....	654 45	10,553 68	1,033 71	3,418 23	S.	1,033 90	7,109 92	6,000 67	696 19	7,403 79	S.	50 59
11.....	643 64	S.	340 72	236 91	46,923 93	11,344 18	7,798 81	S.	10,279 95	13,321 77	3,759 54	217 94
12.....	13 85	1,645 59	1,230 72	1,196 27	30,475 81	1,898 84	10,936 22	1,102 90	1,006 90	187 84	43,253 90	2,038 18
13.....	558 44	1,501 49	3,204 84	S.	15,401 85	2,235 62	S.	31 63	4,237 43	S.	775 84	2 09
14.....	S.	7,466 26	92 15	2,780 60	12,934 25	7,822 00	16,903 44	1,290 93	6,104 40	39,496 79	430 76	S.
15.....	1,529 55	766 94	254 87	323 72	16,261 30	3,316 22	1,222 28	1,215 44	S.	461 31	3,890 27	68,025 31
16.....	1,645 92	2,453 67	S.	1,173 44	12,818 40	S.	688 96	135 62	5,321 53	11,257 66	9,022 40	640 08
17.....	2,263 61	1,851 15	6 32	8,067 08	S.	15,612 32	5,080 88	638 91	9,280 36	3,030 37	S.	340 75
18.....	1,543 85	S.	398 16	4,036 89	529 21	11,983 33	15,066 40	S.	6,768 59	10,222 07	688 40	406 52
19.....	1,538 70	2,703 54	464 91	10,343 64	13,789 11	86,585 33	187 32	494 10	10,135 44	33,748 07	3,426 27	25,425 14
20.....	7,405 99	1,629 08	541 05	S.	21,062 11	98 37	S.	1,638 41	3,553,68	S.	1,031 35	34,269 60
21.....	S.	6,361 88	703 68	794 47	4,510 87	11,297 79	1,198 34	4,621 48	11,862 83	45,358 84	260 54	S.
22.....	1,833 65	37,376 00	7,551 01	38,276 09	W. B. Day.	1,457 73	87,009 21	1,457 11	S.	15,469 35	5,653 47	2,044 30
23.....	3,438 97	12,179 54	S.	2,398 67	1,572 60	S.	1,708 47	1,250 02	26,956 83	9,353 18	25,700 43	262 95
24.....	780 55	31,209 58	888 71	4,560 10	S.	19,483 21	2,400 20	2,927 82	26,868 28	18,422 49	S.	23 26
25.....	4,719 51	S.	Christmas.	12,467 52	57,435 02	3,711 29	5,848 51	S.	24,940 72	12,304 84	4,433 89	48,902 53
26.....	711 87	14,496 10	1,605 47	1,012 50	37,459 79	15,697 21	3,474 78	2,169 61	30,284 49	29,642 30	042 51	53,351 01
27.....	6,792 06	6,643 84	2,810 33	S.	2,800 88	2,642 30	S.	9,338 85	89,551 98	S.	154 06	2,883 81
28.....	S.	582 69	3,615 72	7,740 35	550 79	2,656 78	10,757 97	34 97	9,595 84	5,544 31	12 19	S.
29.....	15,957 83	Tha.	3,283 78	28,889 46	1,295 14	17,011 14	8,732 87	2,460 21	S.	388 50	771 43	14,087 74
30.....	110 57	6,244 12	S.	30,897 81	-----	S.	313 66	Dec. Day.	6,033 27	28,640 17	12,387 96	14,206 15
31.....	485 48	-----	-----	13,647 44	-----	196,310 85	-----	470 12	-----	5,438 25	S.	-----
Footings.....	\$96,324 85	\$202,459 69	\$80,729 81	\$205,256 32	\$678,067 71	\$531,369 40	\$257,856 88	\$62,296 61	\$291,222 70	\$472,194 34	\$155,126 75	\$303,713 36

Table No. 9—Abstract of Daily Disbursements, in gross, from the State Treasury during the Fiscal Year closing Sept. 30, 1884.

DAY OF MONTH.	MONTHS IN 1883.										MONTHS IN CALENDAR YEAR 1884.				
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.			
1.....	\$2,140 37	\$29,570 43	\$3,289 48	New Year.	\$3,915 86	\$477 06	\$97,261 89	\$15,780 12	S.	\$40,167 07	\$2,878 66	\$5,907 51			
2.....	2,094 65	3,449 48	S.	31,904 14	3,831 61	S.	23,691 87	10,056 36	\$1,451 21	5,307 52	2,116 26	8,981 37			
3.....	30,230 06	6,089 01	13,653 42	14,167 52	S.	3,147 81	5,247 20	868 65	792 74	20,638 20	S.	780 44			
4.....	14,032 14	N.	231 46	4,002 01	4,967 39	4,521 93	21,825 11	S.	878 39	July 4.	1,465 97	3,718 55			
5.....	21,973 71	568 96	48,301 04	215 61	2,160 09	3,675 42	2,610 53	914 51	2,265 93	44 11	11,555 19	1,169 89			
6.....	816 01	39,795 52	5,241 48	S.	221 71	1,423 72	S.	951 20	29,047 19	S.	937 30	263 63			
7.....	S.	312 40	59,424 06	11,842 71	373 00	2,076 97	319 50	5,192 93	26,696 97	23,896 08	11,481 97	S.			
8.....	5,589 24	14,170 01	4,088 27	948 27	2,805 29	3,580 12	6,038 47	253 23	S.	22,396 60	5,338 29	252 05			
9.....	4,793 64	1,234 07	S.	12,525 17	5,417 79	S.	93 98	21,057 60	174 86	10,432 81	11 27	486 23			
10.....	177 76	553 71	4,941 08	1,554 28	S.	16,726 78	309 38	109 59	3,223 57	4,398 15	S.	39,250 21			
11.....	6 75	S.	8,317 39	30,441 07	47,840 59	191 15	1,342 60	S.	19,939 15	184 91	8,959 04	4,293 41			
12.....	85 45	2,154 40	1,400 30	1,016 94	1,880 91	2,443 37	3,078 35	417,225 16	307 34	18 48	6,329 29	445 49			
13.....	11,683 89	263 63	5,602 92	S.	8,624 34	2,097 22	S.	214,524 32	5,052 67	N.	2,005 10	5,470 14			
14.....	S.	6,750 00	2,435 82	93 52	2,694 25	1,264 34	314 93	30,107 31	2,034 25	7,928 81	1,255 52	S.			
15.....	2,518 42	111 56	903 52	5,073 34	22,286 45	38,347 48	7,235 98	115 07	S.	424 54	1,603 95	14 33			
16.....	82 33	3,875 89	S.	1,362 20	324 96	S.	35 66	2,027 00	2 75	28,831 87	38,835 80	348 00			
17.....	15,268 89	117 07	13,859 86	675 63	S.	1,156 77	2,354 07	18,127 99	2,967 47	2,193 40	S.	305 83			
18.....	6,295 22	S.	367 37	427 54	2,711 67	3,360 10	232 98	S.	1,147 92	65 14	1,791 76	220 81			
19.....	836 03	61 10	1,462 86	8,612 18	451 12	11,288 73	2,048 59	16,057 96	644 62	180 31	74 00	22,648 22			
20.....	170 10	29,597 85	1,080 23	S.	6,000 00	9 53	S.	587 07	2,157 81	S.	489 61	4,163 63			
21.....	S.	25,994 94	6,110 77	165 84	2,388 22	6,217 39	7,948 73	6,195 00	570 62	24 65	187 43	S.			
22.....	20,431 59	93,471 66	11,065 84	600 23	W. B. D.	3,703 60	72 99	3,558 90	S.	38,745 00	5,700 84	17 70			
23.....	250 02	68,634 31	S.	2,237 67	1,196 87	S.	3,010 81	21,650 79	2,417 76	383 03	7450 66	217 00			
24.....	3,350 50	19,066 16	1,894 91	902 94	S.	1,717 29	19,383 71	1,969 48	3,271 93	223 29	S.	1,402 73			
25.....	464 79	S.	Chris.	2,357 43	2,914 40	3,228 56	9,612 92	S.	11,791 46	248 85	0 00	32,391 18			
26.....	244 42	84,613 98	28,904 72	2,695 47	533 81	22,829 07	143 23	344 77	32,901 27	187 70	1,656 59	19,808 34			
27.....	11,005 46	53,947 16	3,573 95	S.	12,769 51	7,654 66	S.	16,341 76	22,806 02	S.	2,961 78	32,407 91			
28.....	25,187 78	3,906 87	3,906 87	2,978 44	2,429 66	7,117 17	17,651 84	8,245 11	7,398 49	459 67	6,844 09	S.			
29.....	17,939 94	Thank.	5,719 50	29,278 71	880 70	10,029 26	12,896 32	9,437 27	S.	5,231 40	8,237 92	21,577 86			
30.....	1,716 36	81,287 52	S.	2,667 46	-----	S.	9,281 66	Dec. Day.	1,674 35	11,441 73	1,706 12	6,795 06			
31.....	9,393 47	-----	-----	5,063 53	-----	3,275 86	-----	2,108 89	-----	2,653 66	-----	-----			
Footings.....	\$183,091 21	\$561,348 62	\$215,717 11	\$178,879 85	\$139,630 20	\$161,511 36	\$189,653 90	\$823,796 04	\$181,634 73	\$27,185 96	\$137,868 41	\$213,237 52			

Table No. 10.—Abstract of Receipts from October 1, 1883, to Close of each Day, inclusive, during Fiscal Year.

DAY OF MONTH.	MONTHS IN CALENDAR YEAR 1884.											
	MONTHS IN 1883.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.....	\$4,204 70	\$95,830 16	\$230,398 11	New Year.	\$869,777 13	\$1,233,296 29	1,771,148 33	2,023,889 03	S.	2,412,916 63	2,848,030 06	3,011,190 13
2.....	4,417 89	96,394 59	S.	354,780 08	673,986 94	S.	1,775,397 06	2,086,412 45	2,084,618 66	2,415,853 50	2,856,176 21	3,017,377 06
3.....	24,340 15	99,942 76	309,181 58	360,567 86	N.	1,315,750 92	1,776,695 05	2,338,380 42	2,088,209 55	2,424,488 61	S.	3,017,394 87
4.....	24,532 68	N.	312,732 17	361,217 34	681,890 07	1,327,659 65	1,778,219 84	2,039,361 91	2,088,500 50	July 4	2,856,359 19	3,018,588 18
5.....	27,084 74	102,977 89	314,302 73	375,854 89	691,360 35	1,329,159 51	1,839,758 22	S.	2,088,643 52	2,429,273 32	2,872,043 18	3,038,681 43
6.....	27,720 28	137,438 72	316,011 08	S.	873,367 29	1,330,610 91	S.	2,040,719 74	2,090,283 87	S.	2,879,518 36	3,039,437 90
7.....	S.	138,459 17	318,421 71	357,915 00	914,102 67	1,343,225 83	1,842,443 37	2,041,263 94	2,090,727 34	2,524,747 50	2,883,289 80	R.
8.....	28,414 91	141,672 99	321,488 20	380,287 51	955,858 19	1,350,009 37	1,894,632 77	2,043,678 81	S.	2,551,572 67	2,883,689 68	3,039,903 25
9.....	33,697 86	142,629 80	S.	385,009 53	957,017 32	S.	1,894,968 44	2,047,142 97	2,091,985 28	2,558,088 42	2,888,609 85	3,039,935 49
10.....	34,351 81	153,082 98	322,521 91	388,427 76	S.	1,351,043 27	1,892,076 36	2,063,143 64	2,092,681 47	2,565,490 21	S.	3,039,986 08
11.....	34,995 45	S.	322,862 63	388,684 67	1,003,941 25	1,362,387 45	1,899,876 17	R.	2,102,961 42	2,578,811 98	2,890,369 39	3,040,204 02
12.....	35,009 30	154,728 57	324,093 35	389,860 94	1,034,417 06	1,364,286 29	1,910,871 37	2,054,246 54	2,103,968 32	2,578,999 82	2,933,623 29	3,042,242 20
13.....	35,567 74	156,230 06	327,298 19	N.	1,049,818 91	1,366,521 91	N.	2,054,278 17	2,108,205 75	S.	2,934,399 13	3,042,244 20
14.....	S.	163,696 41	327,390 24	392,651 54	1,062,763 16	1,374,343 91	1,927,774 81	2,055,569 10	2,114,310 15	2,618,496 61	2,934,829 89	S.
15.....	37,097 29	164,453 35	327,645 21	392,975 26	1,079,614 46	1,377,680 13	1,928,997 11	2,056,784 54	S.	2,618,956 92	2,938,720 16	3,110,289 60
16.....	38,743 21	166,907 02	S.	394,148 70	1,091,832 86	S.	1,929,686 07	2,056,920 16	2,119,631 68	2,630,215 58	2,947,742 56	3,110,909 66
17.....	41,008 82	168,758 17	327,651 53	402,215 73	S.	1,393,272 45	1,934,766 93	2,067,569 07	2,128,912 04	2,633,245 96	S.	3,111,260 41
18.....	42,550 67	N.	328,049 69	406,242 62	1,092,362 07	1,405,255 78	1,949,833 33	N.	2,135,690 63	2,643,468 02	2,948,430 96	3,111,656 93
19.....	44,089 37	171,461 71	328,514 67	416,586 26	1,106,151 18	1,491,841 11	1,950,020 62	2,057,993 17	2,145,816 07	2,677,216 09	2,951,857 23	3,137,082 07
20.....	51,495 86	173,090 79	329,055 65	S.	1,127,213 29	1,491,939 48	S.	2,059,631 53	2,149,369 75	S.	2,952,888 58	3,171,291 67
21.....	S.	180,052 67	329,759 33	417,380 73	1,131,724 16	1,503,437 27	1,951,218 99	2,064,253 06	2,161,252 58	2,722,574 93	2,953,149 12	S.
22.....	53,328 01	217,428 67	337,310 34	455,656 82	W. B. Day.	1,504,985 00	1,938,828 20	2,063,710 17	N.	2,738,044 28	2,958,802 59	3,173,335 97
23.....	56,766 98	229,608 21	S.	458,055 49	1,133,296 76	N.	1,990,536 67	2,066,960 19	2,188,209 41	2,747,397 46	2,984,503 02	3,173,598 92
24.....	57,547 53	260,817 79	338,199 05	462,615 59	N.	1,524,178 21	1,992,936 87	2,069,887 51	2,215,077 67	2,765,819 94	S.	3,173,622 18
25.....	62,267 04	S.	Christmas.	475,083 11	1,190,731 78	1,527,889 50	1,998,785 38	S.	2,240,018 39	2,778,124 78	2,988,938 91	3,222,684 71
26.....	62,978 91	275,318 89	339,804 52	476,095 61	1,228,191 57	1,543,586 71	2,002,260 16	2,072,057 12	2,270,302 88	2,807,767 08	2,989,579 42	3,275,935 79
27.....	69,770 97	281,857 73	342,614 85	N.	1,230,992 45	1,546,229 01	N.	2,081,395 97	2,359,954 86	N.	2,989,733 48	3,278,324 53
28.....	S.	283,540 42	346,230 57	483,835 96	1,231,543 24	1,548,885 73	2,013,018 12	2,081,430 94	2,369,550 70	2,813,311 39	2,989,745 67	S.
29.....	85,728 80	Thanks.	249,514 36	510,225 42	1,232,838 38	1,565,894 93	2,021,731 00	2,083,891 15	N.	2,813,699 89	2,990,517 10	3,292,412 27
30.....	86,859 37	288,784 64	S.	541,123 23	.....	N.	2,022,084 66	Dec. Day.	2,375,583 97	2,842,340 06	3,002,906 06	3,306,618 42
31.....	86,324 85	.....	.....	554,770 67	.....	1,764,207 78	.....	2,084,361 27	.....	2,847,778 31	S.	.....

Table No. 11.—Abstract of Disbursements from October 1, 1883, to close of each Day, inclusive, during Fiscal Year.

DAY OF MONTH.	MONTHS IN CALENDAR YEAR 1884											
	MONTHS IN 1883.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.	\$2,140 37	\$212,661 64	\$777,729 31	New Year. \$1,022,031 08	\$1,167,952 65	\$1,304,144 05	\$1,492,440 24	\$1,670,612 87	S.	\$2,700,430 09	\$2,898,321 66	\$3,031,924 93
2.	4,235 02	216,511 12	S.	1,036,228 60	1,171,784 26	S.	1,521,132 11	1,689,668 73	\$2,480,079 50	2,705,737 61	2,898,437 92	3,040,156 29
3.	30,230 06	222,600 13	791,393 73	1,040,320 61	S.	1,307,291 86	1,526,979 31	1,681,537 38	2,430,872 24	2,725,375 81	S.	3,040,888 73
4.	48,497 23	S.	791,634 19	1,040,320 61	1,176,741 65	1,311,818 79	1,548,804 42	S.	2,481,750 63	July 4. 2,726,419 92	2,899,903 89	3,044,605 28
5.	70,470 93	223,169 09	839,935 23	1,040,320 61	1,178,901 74	1,315,499 21	1,551,414 93	1,682,451 89	2,480,036 56	2,726,419 92	2,911,469 08	3,045,775 17
6.	71,286 94	262,964 61	845,146 71	S.	1,179,123 45	1,315,912 93	S.	1,683,403 09	2,513,083 75	S.	2,911,396 38	3,046,038 80
7.	S.	263,277 01	884,570 76	1,032,378 93	1,179,123 45	1,318,889 90	1,551,734 46	1,688,586 02	2,539,780 72	2,750,316 00	2,923,878 35	S.
8.	76,876 18	277,447 02	888,639 03	1,053,327 20	1,182,301 74	1,322,620 02	1,557,772 92	1,688,899 25	S.	2,773,211 60	2,929,216 64	3,046,290 85
9.	81,669 82	278,731 09	S.	1,083,532 37	1,187,719 53	S.	1,557,866 90	1,709,896 85	2,539,955 58	2,783,644 41	2,929,227 91	3,046,777 08
10.	81,847 53	279,234 30	803,600 11	1,087,406 65	S.	1,339,248 80	1,558,176 23	1,710,006 44	2,543,179 15	2,783,642 26	S.	3,086,027 29
11.	81,854 33	S.	901,917 50	1,097,847 72	1,235,560 12	1,339,437 95	1,559,518 83	S.	2,563,118 30	2,788,227 47	2,938,186 95	3,090,390 70
12.	81,939 78	281,439 20	903,317 90	1,098,864 66	1,237,451 03	1,341,881 32	1,562,597 23	2,127,231 60	2,563,425 64	2,788,245 95	2,944,516 24	3,090,768 19
13.	93,623 07	281,702 83	908,920 72	S.	1,246,135 37	1,343,978 54	S.	2,341,755 92	2,563,473 31	S.	2,946,521 34	3,096,236 33
14.	S.	288,452 83	911,408 54	1,098,958 18	1,248,329 62	1,345,242 98	1,562,912 16	2,371,863 23	2,570,512 58	2,793,174 76	2,947,776 86	S.
15.	96,142 09	288,564 39	912,310 06	1,104,031 52	1,271,116 07	1,383,590 36	1,570,148 14	2,371,978 30	S.	2,796,599 30	2,949,390 81	3,096,250 66
16.	96,224 42	292,440 26	S.	1,105,393 72	1,271,441 03	S.	1,570,183 80	2,373,005 30	2,570,515 31	2,825,431 17	2,988,216 61	3,096,259 66
17.	111,493 31	292,557 35	926,169 92	1,106,069 35	S.	1,384,747 13	1,572,548 47	2,392,133 29	2,573,482 78	2,827,624 57	S.	4,096,904 49
18.	117,783 53	S.	926,537 29	1,106,496 89	1,274,152 70	1,386,107 23	1,572,781 45	S.	2,574,630 70	2,827,689 71	2,990,008 37	3,097,125 30
19.	118,124 56	292,618 45	928,000 15	1,115,109 07	1,274,603 82	1,389,396 96	1,574,830 04	2,408,171 25	2,575,275 82	2,827,870 02	2,990,062 37	3,119,773 52
20.	118,294 66	322,216 30	929,080 38	S.	1,280,603 82	1,399,405 49	S.	2,408,758 52	2,577,433 13	S.	2,990,571 98	3,123,937 15
21.	S.	348,211 24	935,191 15	1,115,284 91	1,282,992 04	1,405,622 88	1,582,778 77	2,414,933 32	2,578,003 75	2,827,894 67	2,990,739 41	S.
22.	138,726 25	441,632 90	946,256 99	1,115,865 14	Was. B. Day. 1,284,188 91	1,409,326 48	1,582,851 76	2,418,512 22	S.	2,866,639 67	2,996,490 25	3,123,954 85
23.	138,976 27	510,317 21	S.	1,118,102 81	1,284,188 91	S.	1,585,892 57	2,440,163 01	2,580,421 50	2,867,002 70	3,003,910 91	3,124,171 85
24.	142,326 77	529,403 39	948,151 90	1,119,005 75	S.	1,411,043 77	1,605,246 28	2,442,152 49	2,583,693 43	2,867,225 99	S.	3,125,574 58
25.	142,791 56	S.	Chris. 977,056 62	1,121,863 18	1,287,103 31	1,414,272 33	1,614,859 20	S.	2,585,484 89	2,867,474 84	3,003,910 91	3,157,985 76
26.	143,035 98	614,017 38	977,056 62	1,124,058 65	1,287,637 12	1,437,101 40	1,615,002 43	4,442,497 26	2,628,386 16	2,867,662 54	3,005,567 50	3,177,774 10
27.	154,041 44	667,964 53	980,630 57	S.	1,300,406 63	1,444,756 06	S.	2,458,839 02	2,651,192 18	S.	3,008,529 28	3,210,162 01
28.	S.	693,152 31	984,437 44	1,127,037 09	1,302,836 29	1,451,873 23	1,632,654 27	2,467,084 13	2,658,588 67	2,868,122 21	3,015,373 37	S.
29.	171,981 38	Thurs. Day. 774,439 83	990,156 94	1,156,315 80	1,303,666 99	1,461,902 49	1,645,550 59	2,476,521 40	S.	2,873,353 61	3,023,611 29	3,231,759 87
30.	173,697 74	S.	S.	1,158,983 26	-----	S.	1,654,832 25	Dec. Day. 2,478,628 29	2,660,263 02	2,884,795 34	3,023,317 41	3,233,554 93
31.	183,091 21	-----	-----	1,164,036 79	-----	1,465,178 35	-----	2,478,628 29	-----	2,887,449 00	S.	-----



Table No. 12.—Balance in State Treasury at the close of, and Increase or Decrease for, each

DAY OF MONTH.	BALANCE, SEPT. 30, 1863. \$1,074,267.80	1883.			1884.	
		October.	November.	December.	January.	February.
1st ....	Increase or Decrease..	+ \$2,064 33	— \$20,065 12	— \$1,687 91	Holiday.	+ \$111,090 60
	Balance.....	ab 1,076,331 53	b 957,435 72	b 586,924 00		576,091 68
2d ....	Increase or Decrease..	— 1,881 46	— 1,285 05	Sunday.	— \$26,638 41	+ 388 20
	Balance.....	b 1,074,450 07	b 956,150 67		b 406,986 20	576,479 88
3d ....	Increase or Decrease..	— 10,807 80	— 4,540 84	+ 5,092 03	— 8,380 24	Sunday.
	Balance.....	b 1,064,142 27	b 951,609 83	592,016 03	b 398,606 96	
4th ....	Increase or Decrease..	— 13,839 61	Sunday.	+ 3,369 15	— 3,442 03	+ 2,935 74
	Balance.....	b 1,050,302 66		595,385 18	b 395,163 93	579,415 62
5th ....	Increase or Decrease..	— 19,421 65	+ 2,466 17	— 46,720 48	+ 14,421 94	+ 7,310 19
	Balance.....	b 1,030,881 01	954,076 00	b 548,664 70	409,585 87	586,725 81
6th ....	Increase or Decrease..	— 180 40	— 5,334 69	— 3,533 13	Sunday.	+ 181,785 23
	Balance.....	b 1,030,700 54	b 948,741 81	b 545,131 57		768,511 04
7th ....	Increase or Decrease..	Sunday.	+ 706 05	— 37,013 42	— 11,782 60	+ 40,362 38
	Balance.....		949,449 86	b 508,118 15	397,803 27	808,873 42
8th ....	Increase or Decrease..	— 4,894 61	— 10,956 19	— 1,021 78	+ 3,424 24	+ 38,950 23
	Balance.....	b 1,025,805 93	b 938,493 17	b 507,096 87	401,227 51	847,823 65
9th ....	Increase or Decrease..	+ 488 81	— 427 76	Sunday.	— 7,803 15	— 4,258 68
	Balance.....	1,026,294 74	b 938,065 41		b 393,424 36	843,564 99
10th ....	Increase or Decrease..	+ 476 79	+ 9,999 97	— 3,907 37	+ 1,863 95	Sunday.
	Balance.....	1,026,771 43	948,065 38	b 503,159 00	395,288 31	
11th ....	Increase or Decrease..	+ 636 89	Sunday.	— 7,976 67	— 30,904 16	— 916 66
	Balance.....	1,027,408 32		b 495,212 33	b 365,084 15	842,648 33
12th ....	Increase or Decrease..	— 71 60	— 508 81	— 169 58	+ 179 33	+ 28,534 90
	Balance.....	1,027,336 72	947,556 57	b 495,042 75	365,263 48	871,233 23
13th ....	Increase or Decrease..	— 11,125 45	+ 1,237 86	— 2,398 08	Sunday.	+ 6,717 51
	Balance.....	b 1,016,211 27	948,794 43	b 492,644 67		877,950 74
14th ....	Increase or Decrease..	Sunday.	+ 716 35	— 2,393 67	+ 2,697 08	+ 10,240 00
	Balance.....		949,510 78	b 490,251 00	367,960 56	888,190 74
15th ....	Increase or Decrease..	— 988 87	+ 645 38	— 648 65	— 4,749 62	— 6,025 15
	Balance.....	b 1,015,222 40	950,156 16	b 489,602 35	b 363,210 94	882,165 59
16th ....	Increase or Decrease..	+ 1,563 59	— 1,422 22	Sunday.	— 188 76	+ 12,493 44
	Balance.....	1,016,786 99	948,733 94		b 363,022 18	894,659 03
17th ....	Increase or Decrease..	— 13,005 28	+ 1,734 08	— 13,853 54	+ 7,391 40	Sunday.
	Balance.....	b 1,003,780 71	950,468 02	b 475,748 81	370,413 58	
18th ....	Increase or Decrease..	— 4,751 37	Sunday.	+ 30 79	+ 3,699 35	— 2,182 46
	Balance.....	b 999,024 34		475,779 60	374,012 93	892,476 57
19th ....	Increase or Decrease..	+ 1,202 67	+ 2,642 44	— 997 95	+ 1,731 46	+ 13,337 99
	Balance.....	1,000,222 01	953,110 46	b 474,781 63	375,744 89	905,814 56
20th ....	Increase or Decrease..	+ 7,235 89	— 27,968 77	— 539 18	Sunday.	+ 15,062 11
	Balance.....	1,007,457 90	b 925,141 69	b 474,242 47		920,876 67
21st ....	Increase or Decrease..	Sunday.	— 19,033 06	— 5,407 09	+ 638 63	+ 2,122 65
	Balance.....		b 906,108 63	b 468,835 38	376,383 02	922,999 32
22d ....	Increase or Decrease..	— 18,598 94	— 56,095 66	— 3,514 83	+ 37,675 86	Washington's
	Balance.....	b 988,868 96	b 850,012 97	b 465,320 55	414,058 88	Birthday.
23d ....	Increase or Decrease..	+ 3,188 95	— 56,454 77	Sunday.	+ 161 00	+ 375 73
	Balance.....	992,057 91	b 793,558 20		414,219 88	923,375 05
24th ....	Increase or Decrease..	— 2,569 95	+ 12,123 40	— 1,006 20	+ 8,657 16	Sunday.
	Balance.....	989,487 96	805,681 60	b 464,314 35	417,877 04	
25th ....	Increase or Decrease..	+ 4,254 72	Sunday.	Holiday.	+ 10,110 09	+ 54,520 62
	Balance.....	993,742 68			427,987 13	977,895 67
26th ....	Increase or Decrease..	+ 467 45	— 70,117 89	— 27,299 25	— 1,682 97	+ 36,925 98
	Balance.....	994,210 13	b 735,563 71	b 437,015 10	426,304 16	1,014,821 65
27th ....	Increase or Decrease..	— 4,813 40	— 47,303 31	— 763 62	Sunday.	— 9,968 63
	Balance.....	989,396 73	b 688,260 40	b 436,251 48		1,004,853 02
28th ....	Increase or Decrease..	Sunday.	— 24,605 09	— 191 15	+ 4,761 91	— 1,878 87
	Balance.....		b 663,655 31	b 436,060 33	431,066 07	1,002,974 15
29th ....	Increase or Decrease..	— 1,982 11	Thanksgiving.	— 2,435 72	— 2,889 25	+ 464 44
	Balance.....	b 988,014 62		b 433,624 61	428,176 82	1,003,438 59
30th ....	Increase or Decrease..	— 1,605 79	— 75,043 40	Sunday.	+ 28,230 35	.....
	Balance.....	b 986,408 83	b 588,611 91		456,407 17	.....
31st ....	Increase or Decrease..	— 8,907 99	.....	.....	+ 8,593 91	.....
	Balance.....	b 977,500 84	.....	.....	465,001 08	.....
No. times Balance Increased....		10	9	3	16	18
" " " Decreased....		17	16	21	10	7
" " Maximum changed....		0	0	0	0	0
" " Minimum "....		14	14	21	7	0

+ Increase of Balance.  
— Decrease of Balance.

a Maximum since commencement of fiscal year.  
b Minimum since commencement of fiscal year.

Day; also, Maximum and Minimum Balances, during Fiscal Year closing September 30, 1884.

1884.							DAY OF MONTH.
March.	April.	May.	June.	July.	August.	September.	
- \$19 15	- \$20,321 34	- \$13,955 75	Sunday.	- \$2,834 41	- \$8,620 31	+ \$2,377 56	1st.
1,004,419 44	1,352,975 29	1,427,543 86		786,753 74	1,025,976 20	1,054,232 41	
Sunday.	- 24,443 14	+ 2,467 06		- 2,370 65	+ 6,029 29	- 2,744 45	2d.
+ 79,306 72	1,323,532 15	1,430,010 92	678,806 36	784,383 09	1,032,005 49	1,051,487 96	
a 1,082,726 16	- 4,549 21	+ 1,599 32	+ 2,798 15	- 12,003 09	Sunday.	- 712 62	3d.
+ 7,379 90	1,323,982 94	1,431,610 24	681,604 51	772,380 00		1,050,775 34	
a 1,080,106 06	- 20,300 32	Sunday.	- 587 44	Independence	- 1,289 99	- 2,525 24	4th.
- 2,168 56	1,303,682 62		681,017 07	Day.	1,030,715 50	1,048,250 10	
1,087,937 50	+ 58,927 85	- 433 02	- 2,142 91	+ 4,740 60	+ 4,135 89	+ 18,923 36	5th.
+ 27 68	1,362,610 47	1,431,177 22	678,874 16	777,120 60	1,034,851 30	1,067,173 46	
1,087,965 18	Sunday.	+ 406 63	- 27,456 84	Sunday.	+ 6,537 88	+ 492 84	6th.
+ 10,537 45		1,431,583 85	651,417 32		1,041,389 18	1,067,666 30	
a 1,098,502 63	+ 2,365 65	- 4,638 73	- 26,203 50	+ 71,573 19	- 8,710 53	Sunday.	7th.
+ 3,253 92	1,374,976 12	1,426,945 12	625,213 82	848,698 79	1,032,678 65		
a 1,101,756 55	+ 16,150 93	+ 2,161 64	Sunday.	+ 3,929 48	- 3,928 41	+ 213 30	8th.
Sunday.	a 1,381,127 05	1,429,106 76		852,628 27	1,028,750 24	1,067,879 60	
	+ 20,239 69	- 17,593 44	+ 1,083 08	- 3,919 06	+ 2,898 90	- 453 99	9th.
	a 1,401,366 74	1,411,513 32	626,296 90	848,709 21	1,031,649 14	1,067,425 61	
- 15,692 88	+ 6,800 54	+ 5,891 08	- 2,527 38	+ 3,005 64	Sunday.	- 39,199 62	10th.
1,086,063 67	a 1,408,167 28	1,417,404 40	623,769 52	851,714 85		1,028,225 99	
+ 11,153 03	+ 6,456 21	Sunday.	- 9,659 20	+ 13,136 86	- 5,199 50	- 4,075 47	11th.
1,097,216 70	a 1,414,623 49		614,110 32	864,851 71	1,026,449 64	1,024,150 52	
- 544 53	+ 7,917 87	- 418,122 26	+ 699 56	+ 169 36	+ 36,924 61	+ 1,592 69	12th.
1,096,672 17	a 1,422,541 36	1,001,282 14	614,809 88	865,021 07	1,063,374 25	1,025,743 21	
+ 138 40	Sunday.	- 214,492 69	- 815 24	Sunday.	- 1,229 26	- 5,468 05	13th.
1,096,810 57		786,789 45	613,994 64		1,062,144 99	1,020,275 11	
+ 6,557 66	+ 16,588 51	- 28,816 38	+ 4,070 15	+ 31,567 98	- 824 76	Sunday.	14th.
a 1,103,368 23	a 1,439,129 87	757,973 07	618,064 79	896,589 05	1,061,320 23		
- 35,031 26	- 6,013 70	+ 1,100 37	Sunday.	+ 36 77	+ 2,286 32	+ 68,010 98	15th.
1,068,336 97	1,433,116 17	759,073 44		896,625 82	1,063,606 55	1,088,286 14	
Sunday.	+ 653 30	- 1,891 38	+ 5,318 78	- 17,574 21	- 29,313 40	+ 292 06	16th.
	1,433,769 47	757,182 06	623,383 57	879,051 61	1,033,793 15	1,088,578 20	
+ 14,455 55	+ 2,716 19	- 17,489 08	+ 6,312 89	+ 836 97	Sunday.	+ 34 92	17th.
1,082,792 52	1,436,485 66	789,692 98	629,696 46	879,888 58		1,088,613 12	
+ 8,623 23	+ 14,833 42	Sunday.	+ 5,620 67	+ 10,156 93	- 1,003 36	+ 185 71	18th.
1,091,415 75	a 1,451,319 08		635,317 13	890,045 51	1,032,689 79	1,088,798 83	
+ 75,296 60	- 1,861 27	- 15,603 86	+ 9,490 82	+ 33,567 76	+ 3,352 27	+ 2,776 92	19th.
a 1,166,712 35	1,449,457 81	724,089 12	644,807 95	923,613 27	1,036,042 06	1,091,575 75	
+ 88 84	Sunday.	+ 1,051 34	+ 1,395 87	Sunday.	+ 541 74	+ 30,045 97	20th.
a 1,166,801 19		725,140 46	646,203 82		1,036,583 80	1,121,621 72	
+ 5,080 40	- 6,750 39	- 1,573 52	+ 11,312 21	+ 45,334 19	+ 73 11	Sunday.	21st.
a 1,171,881 59	1,442,707 42	723,566 94	657,516 03	968,947 46	1,036,656 91		
- 2,245 87	+ 37,536 22	- 2,101 79	Sunday.	- 23,275 65	- 47 37	+ 2,026 60	22d.
1,169,635 72	a 1,480,243 64	721,465 15		945,671 81	1,036,609 54	1,123,648 32	
Sunday.	- 1,302 34	- 20,400 77	+ 24,539 08	+ 8,990 15	+ 18,249 77	+ 45 95	23d.
	1,478,941 30	701,064 38	682,055 11	934,661 96	1,054,859 31	1,123,694 27	
+ 17,765 92	- 16,983 51	+ 937 84	+ 23,596 33	+ 18,199 19	Sunday.	- 1,379 47	24th.
a 1,187,401 64	1,461,957 79	702,002 22	705,651 14	972,861 15		1,122,314 80	
+ 482 73	- 3,764 41	Sunday.	+ 13,149 26	+ 12,055 99	+ 4,433 89	+ 16,571 35	25th.
a 1,187,884 37	1,458,193 38		718,800 70	984,917 14	1,059,293 20	1,138,886 15	
- 7,131 86	+ 3,331 55	+ 1,824 84	- 2,616 78	+ 29,454 60	- 1,014 08	+ 33,542 67	26th.
1,180,752 51	1,461,524 93	703,827 06	716,183 92	1,014,371 74	1,058,279 12	1,172,428 82	
- 5,012 36	Sunday.	- 7,002 91	+ 66,845 96	Sunday.	- 2,807 72	- 30,019 10	27th.
1,175,740 15		696,824 15	783,029 88		1,055,471 40	1,142,409 72	
- 4,460 39	- 6,893 87	- 8,210 14	+ 2,199 35	+ 5,084 64	- 6,831 90	Sunday.	28th.
1,171,279 76	1,454,631 06	688,614 01	785,229 23	1,019,456 38	1,048,639 50		
+ 6,981 88	- 4,163 45	- 6,977 06	Sunday.	- 4,842 90	- 7,466 49	- 7,490 12	29th.
1,178,261 64	1,450,467 61	681,635 93		1,014,613 48	1,041,173 01	1,134,919 60	
Sunday.	- 8,968 00	Decoration	+ 4,358 92	+ 17,198 44	+ 10,681 84	+ 7,411 09	30th.
	1,441,499 61	Day.	789,588 15	1,031,811 92	1,051,854 85	1,142,330 69	
+ 195,034 99	-----	- 1,636 77	-----	+ 2,784 59	Sunday.	-----	31st.
a 1,373,296 63	-----	680,000 18	-----	1,034,596 51		-----	
17	13	9	16	19	12	16	158
9	13	17	9	7	14	10	150
11	8	0	0	0	0	0	19
0	0	0	0	0	0	0	56

Maximum Balance during fiscal year, April 22, 1884..... \$1,480,243 64  
Minimum Balance during fiscal year, January 16, 1884..... 363,022 18

Table No. 13.—General Fund.

1884.			Dr.	Cr.
Sept. 30.	To Salaries of State Officers (Table No. 28).....		\$52,220 87	
	Expenses of Judicial Department (Table No. 29).....		108,780 27	
	Sundry Appropriations (Table No. 38).....		753,093 36	
	Institution for the Deaf and Dumb—Paid for Counties.....		2,652 16	
	School for the Blind—Paid for Counties.....		526 25	
	State House of Correction—Current Expenses.....		82,000 00	
	State Prison—Current Expenses.....		78,655 55	
	Members of Boards of State Institutions (Table No. 39).....		7,749 34	
	Conveying Convicts to State Prison (Table No. 40).....		4,805 93	
	"    "    "    "    House of Correct'n (Table No. 40).....		26,682 13	
	Apprehension of Escaped Convicts—State Prison.....	\$1,086 95		
	"    "    "    "    —State House	826 35		
	of Correction.....		1,913 30	
	Transportation of Children to State Public School (Table No. 40).....		1,972 41	
	Return of Children from State Public School.....		166 25	
	Agent of State Public School.....		202 63	
	Care of Juvenile Offenders (Table No. 40).....		3,451 11	
	Support of Female Convicts.....		142 41	
	Support of Insane { Eastern Asylum.....	\$79,912 05		
	(Table No. 40.) { Michigan Asylum.....	114,949 35		
			194,861 40	
	Coroners' Fees (Table No. 40).....		1,627 52	
	Wolf Bounty.....		72 00	
	Sugar Bounty.....		42 00	
	State Board of Education.....		368 99	
	Extra Clerks, { Secretary of State's Office.....	\$26,549 14		
	(Table No. 30.) { State Land Office.....	5,000 00		
	{ State Treasury.....	526 00		
	{ Snp't of Pub. Instruction's Office..	2,511 15		
	{ State Board of Health.....	6,560 27		
	{ Insurance Bureau.....	481 50		
			41,628 06	
	Awards of Boards of State Auditors (Table No. 43).....		137,921 72	
	Costs of Suits (Table No. 39).....		4,191 51	
	Howell Compilation.....		47,500 00	
	Paid Sundry Counties on Old Tax Law Account (Table No. 67).....	\$338,636 41		
	Refunded—Proceeds of Sales.....	22 70		
	"    Delinquent Taxes.....	1,256 96		
	"    "    Tax Interest.....	1,213 54		
	"    Collectors' Fees.....	7 37		
	"    Office Charges.....	3 39		
	"    Redemptions, Individual..	3,677 11		
	"    "    State.....	5,586 50		
	"    State Bids.....	812 03		
	"    "    Bid Interest.....	447 99		
	"    "    Tax Lands.....	4,121 92		
	"    "    "    Land Interest..	668 01		
	Expenses { Paid for Adver-			
	of Sales. { tising Lands			
	{ (Table No. 44) \$17,163 90			
	{ Entry Fee.....	5 00		
	{ Decree Fee.....	7 00		
	{ Refunded.....	258 05		
		17,433 95	\$373,887 88	
	Sundry Counties, New Tax Law Account (Table No. 68): (To Counties, \$270,883 93; Local Taxes, etc., refunded, \$2,491.83).....	\$273,380 76		
	Delinquent State Tax of 1882 and subsequent years (Table No. 65).....	167 69		
	Expense of Collecting Delinquent State Tax of 1882 and subsequent years (Table No. 66).....	50,138 15	323,686 60	697,574 48
	Asylum Lands—Advertising.....		12 10	
	Detroit & Milwaukee R. R. Lands: (Advertising, \$54.25, Refunded, \$950.00).....		1,004 25	
	State Building Lands—Advertising.....		2 04	
	Salt Spring Lands—Advertising.....		6 24	
	Dewey Assot Lands—Advertising.....		2 10	
	Tax Histories, etc., Auditor General's Office—Refunded.....		5 45	
	By Commissioners of Deeds.....			\$66 00
	Notaries Public.....			536 00
	Peddlers' Licenses.....			839 20
	Settlers' License Fee.....			106 00
	Town Plats.....			247 00

\* \$59,655.00 paid from earnings of State Prison—see page 19.



Table No. 13.—Continued.

1884.				Dr.	Cr.
Sept. 30.	By Rent.....				\$1,698 62
	Liquor Tax—Act 226, 1875.....				1,100 00
	State Board of Education.....				25 00
	State Oil Inspector's Fees.....				2,359 62
	Co-operative Corporation License.....				500 00
	Penalties.....				250 00
	Interest on Surplus Revenue, etc., (Table No. 52).....				48,167 67
	Conscience Money.....				2 00
	Asylum Lands: (Principal, \$800.00; Interest, \$662.81).....				1,462 81
	Detroit & Milwaukee R. R. Lands—(Principal).....				11,696 85
	State Building Lands: (Principal, \$507.00; Interest, \$606.42)....				1,173 42
	Salt Spring Lands: (Principal, \$755.68; Interest, \$435.71).....				1,191 39
	Internal Improvement Account—(U. S. 5 per cent).....				28,115 40
	Dewey Asset Lands: (Principal, \$156.52; Interest, \$158.28).....				314 80
	Am't from Sundry Counties—Old Tax				
	Law Account (Table No. 67).....	\$189,074 18			
	Proceeds of Sales.....	178,028 16			
	Delinquent Taxes.....	4,246 55			
	" Tax Interest.....	1,182 82			
	Collectors' Fees.....	11 11			
	Office Charges.....	205 35			
	Expense of Sales.....	2 90			
	State Tax Lands.....	118,934 04			
	" " Land Interest.....	189 35	\$491,874 46		
	Sundry Counties—New Tax Law Ac-				
	count (Table No. 68).....	\$1,600,143 43			
	Delinquent State Tax of 1882 and sub-	11,304 96			
	sequent years (Table No. 65).....				
	Expense of Collecting Delinquent				
	State Tax of 1882 and subsequent	1,028 52	1,612,476 91		2,104,351 37
	years (Table No. 66).....				
	Michigan Reports.....				1,057 50
	Session Laws, Reports, etc.....				857 80
	Costs of Suits.....				6 75
	Fees, etc., Secretary of State's Office.....	\$353 10			
	" " State Land Office.....	1,837 77			
	" " Insurance Bureau.....	27 35			
	Tax Histories, etc., Auditor General's Office.....	3,563 98			5,782 20
	Old Furniture, etc.....				33 06
	State Prison—Earnings.....				59,655 55
	Awards of Board of State Auditors: (Paper sold, \$346.51;				
	over payment returned, \$2.00).....				348 51
	Incidental Expenses of Legislature—Returned.....				4 24
	Coroners' Fees—(Over Payment Returned).....				7 93
	Aid to Sufferers (Fire of 1881)—(Unexpended Appropriation				
	Returned).....				180 25
				\$2,251,833 83	\$2,269,636 94
	To Amount Transferred { To Primary School Fund..	\$9,709 84			
	(Table No. 3.)       Swamp Land Fund.....	87,160 15	96,869 99		
	By Amounts Transferred { From Specific Tax Fund..	\$42,843 68			
	(Table No. 3.)       " Pri'y School Fund..	70,488 10			
	" University Fund....	2,421 40			
	" Agr'l College Fund	13,802 87			
	" Nor'al School Fund	419 36			
	" Swamp Land Fund..	117,523 28			247,448 69
	By Balance September 30, 1883.....				585,186 61
	To Balance September 30, 1884.....		753,568 42		
				\$3,102,272 24	\$3,102,272 24

Table No. 14.—Specific Tax Fund.

1884.			DR.	CR.
Sept. 30.	To Amount refunded—Insurance Specific Tax.....	\$300 00		
	Railroad Specific Tax .....	100 00	\$400 00	
	Amount transferred under Sec. 1, Art. 14, State Constitution (Table No. 3)..			
	To Primary School Int. Fund.....	\$673,437 58		
	University Interest Fund.....	34,618 66		
	Agr'l College Int. Fund....	18,739 02		
	Normal School Int. Fund..	3,661 51		
	Two-Million-L'n Sink'g F'd	10,313 36		
	War Fund .....	18,585 00		
	General Fund.....	42,843 68	802,198 81	
	From Railroad Specific Tax.....			\$617,629 03
	Mining Specific Tax.....			43,306 32
	Insurance Specific Tax.....			126,432 70
	Freight, Sleeping, and Palace Car Spe. Tax.....			1,573 84
	Express Specific Tax.....			2,356 35
	Telegraph Specific Tax.....			10,144 99
	Plank Road Specific Tax.....			723 81
	Rver Improvement Specific Tax.....			431 77
	By Cash received (Table No. 45.)			
			\$802,598 81	\$802,598 81

Table No. 15.—Normal School Fund.

1884.		DR.	CR.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$419 36	
	By Receipts during Fiscal Year .....		\$419 36

Table No. 16.—Normal School Interest Fund.

1884.		DR.	CR.
Sept. 30.	To Amount paid on requisitions of State Board of Education.....	\$4,277 51	
	" " for advertising forfeited lands.....	3 00	
	By Receipts during Fiscal Year.....		\$626 69
	Amount transferred from Specific Tax Fund (Table No. 3).....		3,661 51
		\$4,280 51	\$4,288 20
	By Balance September 30, 1883.....		985 98
	To Balance September 30, 1884.....	983 67	
		\$5,274 18	\$5,274 18

Table No. 17.—Agricultural College Fund.

1884.		DR.	CR.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$13,802 87	
	By Receipts during Fiscal Year.....		\$13,802 87

Table No. 18.—Agricultural College Interest Fund.

1884.		DR.	CR.
Sept. 30.	To Amount paid Agricultural College.....	\$27,402 94	
	" " for advertising forfeited lands....	218 35	
	" " " appraisals.....	8 00	
	By Receipts during fiscal year, amount collected from trespasses on land.....		\$51 16
	Receipts during fiscal year, interest on balances due from purchasers.....		9,340 89
	Amount transferred from Specific Tax Fund (Table No. 3.) .....		18,739 02
		\$27,624 29	\$28,131 07
	By Balance September 30, 1883.....		4,610 47
	To Balance September 30, 1884.....	5,117 25	
		\$32,741 54	\$32,741 54

Table No. 19.—University Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$2,421 40	
	By Receipts during Fiscal Year.....		\$2,421 40

Table No. 20.—University Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid University of Michigan.....	\$38,410 43	
	"    "    for advertising forfeited lands .....	1 40	
	By Receipts during Fiscal Year.....		\$3,798 17
	Amount transferred from Specific Tax Fund (Table No. 3).....		34,618 66
		\$38,411 83	\$38,411 83

Table No. 21.—Primary School Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3) .....	\$70,438 10	
	By Receipts during Fiscal Year.....		\$60,728 28
	Amount transferred from General Fund (Table No. 3).....		9,709 84
		\$70,438 10	\$70,438 00

Table No. 22.—Primary School Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid Counties, apportioned by Superintendent of Public Instruction (Table No. 59).....	\$730,943 08	
	Amount paid for advertising forfeited lands.....	196 94	
	"    "    "    appraisals.....	11 00	
	"    refunded, J. R. No. 22, 1883.....	240 00	
	By Receipts during Fiscal Year—Amount collected from trespassers on land.....		\$1,274 00
	—Interest on balances due from purchasers.....		23,521 46
	Am't transferred { From Specific Tax Fund—Int. on P. S. Fund.....		217,010 89
	(Table No. 3.) { Specific Tax Fund—Int. on P. S. 5 per cent Fund.....		17,761 01
	Specific Tax Fund—Surplus—Sec. 1, Art. 14, State Constitution.....		438,665 68
		\$731,391 02	\$698,233 13
	By Balance, September 29, 1883.....		396,403 31
	To Balance, September 30, 1884.....	363,245 42	
		\$1,094,636 44	\$1,094,636 44

Table No. 23.—Swamp Land Fund.

1884.			Dr.	Cr.
Sept. 30,	To Amounts expended on Roads and State Ditches—Warrants— Sec. 6, Act 76, 1867:			
	Allis.....	\$3,472 50		
	Alpena and Montmorency.....	8,772 00		
	Alpena and Posen.....	770 25		
	Black River State Improvement.....	16 70		
	Boyne City and Springvale.....	3,976 22		
	Cheboygan and Cross Village.....	5,989 87		
	Cross Village and Little Traverse.....	102 00		
	Days' River and Bay De Noc.....	22,201 00		
	Duncan City and Alpena.....	6,400 00		
	Indian River.....	9 80		
	Jordan Valley.....	16 80		
	Manistee, Portage and Bear Lake.....	637 44		
	Mason County.....	3,833 56		
	Mud Creek Improvement.....	7 00		
	Oceana and Manistee.....	21 00		
	Ogemaw and Oscoda.....	2,347 86		
	Petoskey and Gaylord.....	4,200 00		
	Shiawassee River State Improvement.....	1,689 46		
	State Ditches:			
	Bangor and Monitor.....	\$10 50		
	Bridgehampton and Custer.....	33 25		
	Florence.....	1,600 00		
	Gilford.....	2,098 20		
	Lee Township.....	1,343 55		
	Long Lake.....	1,000 00		
	Maple River.....	1,450 30		
	Rush.....	1,229 00		
	Wilber.....	3,952 50		
		12,717 30		
	Torch Lake and Alpena.....	7,034 44	\$84,215 20	
	Salaries of Commissioner and Clerk (Table No. 28)...	\$1,975 55		
	Expenses of Commissioner.....	271 93		
	Amount paid for advertising forfeited lands.....	332 03		
	" " " appraisals.....	2 00		
	" " " Examining roads.....	112 45		
	" refunded { Trespass money.....	\$250 00	2,944 95	
	Other.....	99		
	By Amount received from sale of State Swamp Land:			
	Warrants—Sec. 6, Act. 76, 1867.....	\$84,215 20		
	Cash. { Principal.....	\$29,636 65	{ 31,244 88	\$115,460 08
	Interest.....	1,608 23		
	Amount collected from trespassers on land.....			2,063 20
	Amount transferred { To General Fund.....		\$87,160 15	\$117,523 28
	(Table No. 3.) { From General Fund.....		117,523 28	87,160 15
			\$204,683 43	\$204,683 43

Table No. 24.—Two-Million-Loan Sinking Fund.

1884.		Dr.	Cr.
Sept. 30.	To Purchased War-Bounty-Loan Bonds, due May 1, 1890.....	\$63,000 00	
	Premium on War-Bounty-Loan Bonds, purchased.....	10,813 36	
	By Amount transferred from Specific Tax Fund (Table No. 3).....		\$10,313 36
	Balance, September 30, 1884.....		63,000 00
		\$73,813 36	\$73,813 36

Table No. 25.—St. Mary's Falls Ship Canal Fund.

1884.		Dr.	Cr.
Sept. 30.	By Balance, September 30, 1883..... No change during year.	-----	\$68,927 12

Table No. 26.—War Fund.

1884.		Dr.	Cr.
Sept. 30.	To Paid interest on War Bounty Bonds.....	\$21,848 16	
	By Amount transferred from Specific Tax Fund (Table No. 3).....	-----	\$18,585 00
	Balance, September 30, 1883.....	-----	11,833 39
	To Balance, September 30, 1884.....	8,570 23	
		-----	-----
		\$30,418 39	\$30,418 39

Table No. 27.—Sundry Deposits Account.

1884.		Dr.	Cr.
Sept. 30.	To Disbursements during Fiscal Year (Table No. 2 B).....	\$2,291 78	
	By Receipts during Fiscal Year (Table No. 2 B).....	-----	\$880 04
	Balance, September 30, 1883.....	-----	6,320 32
	To Balance, September 30, 1884.....	4,908 58	
		-----	-----
		\$7,200 36	\$7,200 36

Table No. 28.—Salaries paid to Officers and Employees (exclusive of Extra Clerks) of the several State Departments.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	GENERAL FUND.				
	EXECUTIVE OFFICE:				
\$1,000 00	Governor—Josiah W. Begole, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,600 00	Governor's Private Secretary—Wm. Stevenson, From Oct. 1, 1883, to Aug. 31, 1884.....	\$1,466 64	1,466 64	\$2,466 64	
800 00	Clerk to Governor—No clerk employed during last fiscal year.				
	SECRETARY OF STATE'S OFFICE:				
800 00	Secretary of State—H. A. Conant, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,800 00	Deputy Secretary of State—D. H. McComas, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Chief Clerk—Geo. W. Freeman, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	3,800 00	
	STATE TREASURY:				
1,000 00	State Treasurer—E. H. Butler, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,800 00	Deputy State Treasurer—Wm. Stagg, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Cashier—E. F. Swan, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Book-keeper—Chas. F. Moore, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Chief Clerk—Chas. A. Towne, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	6,400 00	

Table No. 28.—Continued.

SALARIES PER ANNUUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
AUDITOR GENERAL'S OFFICE:					
\$2,000 00	Auditor General—W. C. Stevens, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,800 00	Deputy Auditor General—H. R. Pratt, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Book-keeper—Henry Humphrey, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Chief Clerk—Geo. H. Saxton, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,100 00	Assistant Book-keeper—A. C. Nichols, From Oct. 1, 1883, to Sept. 30, 1884.....	1,100 00	1,100 00		
1,100 00	Private Secretary—Win. W. Cook, From Oct. 1, 1883, to Sept. 30, 1884.....	1,100 00	1,100 00	\$8,400 00	
STATE LAND OFFICE:					
800 00	Commissioner—Minor S. Newell, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,800 00	Deputy Commissioner—Henry S. Sleeper, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Book-keeper—William Ennis, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Draughtsman—J. A. Bowen, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Chief Clerk—L. H. Briggs, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	6,200 00	
SUPT. OF PUBLIC INSTRUCTION'S OFFICE:					
1,000 00	Superintendent—H. R. Gass, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,800 00	Deputy Superintendent—David Parsons, From Oct. 1, 1883, to Sept. 30, 1883.....	1,800 00	1,800 00	28,000 00	
ATTORNEY GENERAL'S OFFICE;					
800 00	Attorney General—J. J. Van Riper, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,500 00	Clerks to Attorney General—Mary A. Miles, From Oct. 1, 1883, to Sept. 30, 1884..... —Lou Worthington, From Oct. 1, 1883, to Feb. 28, 1884. \$300 00 From Sept. 1, 1884, to Sept. 30, '84 60 00 —C. M. Van Riper, From March 1, 1884, to August 31, 1884....	780 00 360 00 360 00		2,300 00	
STATE LIBRARY:					
1,000 00	State Librarian—Harriet A. Tenney, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
700 00	Assistant State Librarian—Elizabeth L. Parker, From Oct. 1, 1883, to Sept. 30, 1884.....	700 00	700 00	1,700 00	
INSURANCE COMMISSIONER'S OFFICE:					
2,000 00	Commissioner—Eugene Pringle., From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,200 00	Deputy Commissioner—Henry A. Lawrence, From Oct. 1, 1883, to Dec. 31, 1883..... —H. D. Pugh, From Jan. 1, 1884, to Sept. 30, 1884.....	800 00 900 00		1,200 00	
1,000 00	Clerk to Commissioner—H. D. Pugh, From Oct. 1, 1883, to Dec. 31, 1883..... —H. E. Jeffres, <sup>1</sup> From Jan. 1, 1884, to Sept. 30, 1884.....	250 00 745 85		995 85	4,195 85
RAILROAD COMMISSIONER'S OFFICE:					
2,500 00	Commissioner—Wm. P. Innes, From Sept. 1, 1883, to Sept. 30, 1884.....	\$2,708 36	\$27,08 36		
1,500 00	Deputy Commissioner—W. C. Ransom, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	4,208 36	
SECRETARY OF STATE BOARD OF AGRICULTURE:					
1,000 00	Secretary—Robert G. Baird, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00	1,000 00	

<sup>1</sup> Paid in February \$79.18 for nineteen-twentieths of month.

Table No. 28.—Continued.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	<b>MILITARY OFFICERS:</b>				
\$1,000 00	<i>Adjutant General</i> —John Robertson, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,000 00	<i>Quartermaster General</i> —Wm. Shakespeare, From Sept. 1, 1883, to Sept. 30, 1884.....	1,083 85	1,083 85		
1,000 00	<i>Inspector General</i> —Frederick S. Hutchinson, From Oct. 1, 1883, to Sept. 30, 1884.....	1,000 00	1,000 00	\$3,083 85	
	<b>COMMISSIONER OF IMMIGRATION:</b>				
2,000 00	<i>Commissioner</i> —Henry A. Walker, From Oct. 1, 1883, to Jan. 31, 1884.....	\$666 67	\$666 67		
1,500 00	<i>Assistant Commissioner</i> —Henry W. Fairbank, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	2,166 67	
	<b>COMMISSIONER OF LABOR:</b>				
2,000 00	<i>Commissioner</i> —John W. McGrath, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,500 00	<i>Deputy Commissioner</i> —John Devlin, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	3,500 00	
\$54,200 00	Total for Fund—(Table No. 13).....				\$52,220 87
	<b>SWAMP LAND FUND.</b>				
	<b>STATE SWAMP LAND COMMISSIONER'S OFFICE:</b>				
\$1,200 00	<i>Commissioner</i> —Wm. D. Fuller, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,200 00	\$1,200 00		
1,000 00	<i>Clerk to Commissioner</i> —Frank Towns <sup>1</sup> From Oct. 1, 1883, to Sept. 30, 1884.....	775 55	775 55	\$1,975 55	
\$2,200 00	Total for Fund—(Table No. 23).....				1,975 55

RECAPITULATION.

	General Fund.	Swamp Land Fund.	Total.
Salaries per annum at present rates.....	\$54,200 00	\$2,200 00	\$56,400 00
Amount undrawn Sept 30, 1883.....	891 71		891 71
Amount subject to draft during fiscal year.....	\$55,091 71	\$2,200 00	\$57,291 71
Deduct amount not earned on account of vacancies.....	1,937 48	224 45	2,161 93
Amount drawn during fiscal year.....	\$53,154 23	\$1,975 55	\$55,129 78
	52,220 87	1,975 55	54,196 42
Amount undrawn Sept. 30, 1884.....	\$933 36		\$933 36

<sup>1</sup> Employed whole months and parts of months at different times during the year at the rate of \$1,000.00 per annum.

Table No. 29.—Payments on Account of Judicial Department.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.			
	SUPREME COURT:			
\$4,000 00	{ Chief Justice—B. F. Graves, From July 1, 1883, to Dec. 31, 1883.....	\$2,000 00		
	{ T. M. Cooley, From Jan. 1, 1884, to Aug. 31, 1884.....	2,666 64		
	Associate Justice—T. M. Cooley, From Sept. 1, 1883, to Dec. 31, 1883.....		\$4,666 64	
4,000 00	—J. V. Campbell, From Oct. 1, 1883, to Sept. 30, 1884.....		1,333 36	
4,000 00	—Thomas R. Sherwood, From Sept. 1, 1883, to Aug. 1, 1884.....		4,000 00	
4,000 00	—J. W. Champlin, From Jan. 1, 1884, to June 30, 1884.....		3,999 98	
1,500 00	Reporter Supreme Court—H. A. Chaney, From Sept. 1, 1883, to Aug. 31, 1884.....		2,000 00	
			1,500 00	\$17,499 98
	CIRCUIT COURTS:			
2,500 00	Judge of 1st Circuit—Andrew Howell, From Oct. 1, 1883, to Aug. 31, 1884.....		\$2,291 64	
2,500 00	Judge of 2nd Circuit—A. J. Smith, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36	
2,500 00	Judge of 3rd Circuit—F. H. Chambers, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,500 00		
2,500 00	John J. Speed, From Oct. 1, 1883, to Aug. 31, 1884.....	2,291 64		
2,500 00	Wm. Jennison, From Sept. 1, 1883, to Sept. 30, 1884.....	2,708 36		
2,500 00	Judge of 4th Circuit—G. T. Gridley, From Sept. 1, 1883, to Aug. 31, 1884.....		7,500 00	
2,500 00	Judge of 5th Circuit—F. A. Hooker, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 6th Circuit—W. W. Stickney, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 7th Circuit—Wm. Newton, From July 1, 1883, to June 30, 1884.....		2,500 00	
2,500 00	Judge of 8th Circuit—V. H. Smith, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 9th Circuit—A. J. Mills, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 10th Circuit—C. H. Gage, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 11th Circuit—J. H. Steere, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64	
2,500 00	Judge of 12th Circuit—W. D. Williams, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 13th Circuit—J. G. Ramsdell, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 14th Circuit—F. J. Russell, From Sept. 1, 1883, to Aug. 31, 1884.....		2,499 99	
2,500 00	Judge of 15th Circuit—R. R. Pealer, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 16th Circuit—H. W. Stevens, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36	
2,500 00	Judge of 17th Circuit—R. M. Montgomery, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 18th Circuit—S. M. Green, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 19th Circuit—J. B. Judkins, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 20th Circuit—D. J. Arnold, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64	
2,500 00	Judge of 21st Circuit—Henry Hart, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64	
2,500 00	Judge of 22nd Circuit—Chauncy Joslin, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36	
2,500 00	Judge of 23rd Circuit—J. B. Tuttle, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	
2,500 00	Judge of 24th Circuit—Levi L. Wixson, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 25th Circuit—C. B. Grant, From July 1, 1883, to June 30, 1884.....		2,500 01	
2,500 00	Judge of 26th Circuit—Frank Emerick, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36	
2,500 00	Judge of 27th Circuit—U. C. Fuller, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00	
2,500 00	Judge of 28th Circuit—S. S. Fallas, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00	75,000 00



Table No. 29.—Continued.

SALARIES PER ANNUUM.	TO WHOM PAID AND FOR WHAT TIME.						
2,500 00	SUPERIOR COURT OF DETROIT: Judge—J. Logan Chipman, From Oct. 1, 1883, to Sept. 30, 1884.....					\$2,500 00	
2,500 00	SUPERIOR COURT OF GRAND RAPIDS: Judge—Isaac H. Parrish, From Oct. 1, 1883, to Sept. 30, 1884.....					2,500 00	
2,500 00	RECORDER'S COURT, CITY OF DETROIT: Recorder—Geo. S. Swift, From Oct. 1, 1883, to Sept. 30, 1884.....					2,500 00	\$7,500 00
\$100,000 00	Totals of salaries.....						\$99,999 98
<hr/>							
Expenses of Reporter of Supreme Court:							
Clerk hire (Sec. 8, Act 137, 1873).....					\$600 00		
Traveling expenses, etc. (Sec. 8, Act 137, 1873).....					204 55		
						\$804 55	
Expenses of Supreme and Circuit Courts (Table No. 29 A).....					\$2,671 74		
Publishing Supreme Court Reports:							
	Annotating.	Publishing.	Copyright.				
Vol. 50.....			\$1 00				
Vol. 51.....			1 00				
Total.....			\$2 00	\$2 00			
<hr/>							
Republishing:							
Vol. 28.....		\$1,350 00					
Vol. 29.....	\$500 00	1,350 00	\$1 00				
Vol. 31.....		1,600 00	1 00				
Vol. 32.....	500 00						
Total.....	\$1,000 00	\$4,300 00	\$2 00	\$5,302 00	\$5,304 00	\$7,975 74	\$8,780 29
Total of salaries and expenses (Table No. 13).....							\$108,780 27

RECAPITULATION OF SALARIES.

Amount of Salaries per annum.....	\$100,000 00
Add amount undrawn Sept. 30, 1883.....	5,958 62
Amount subject to draft during fiscal year.....	\$105,958 62
Amount drawn during fiscal year.....	99,999 98
Balance Subject to draft Sept. 30, 1884.....	\$5,958 64

Table No. 29 A.—Expenses of Supreme and Circuit Courts.

EXPENSES OF SUPREME COURT.						
To Whom Paid.	Salary and Per Diem of Clerk.	Paid Crier and Assistant Crier.	Postage and Stationery.	Printing and Binding.	Arranging Files and Records.	Total.
Chas. C. Hopkins.....	\$510 00	.....	\$40 00	.....	\$480 00	\$1,030 00
M. R. Taylor.....	.....	\$918 00	.....	.....	.....	918 00
Walter Case.....	.....	138 00	.....	.....	.....	138 00
C. C. Walker.....	.....	.....	40 00	.....	30 00	70 00
C. N. Ayres.....	.....	.....	25 73	.....	.....	25 73
J. M. W. Jones.....	.....	.....	16 50	.....	.....	16 50
H. Ingersoll.....	.....	.....	8 25	.....	.....	8 25
S. D. Bingham.....	.....	.....	2 00	.....	.....	2 00
W. S. George & Co.....	.....	.....	.....	\$347 66	.....	347 66
Total of Supreme Court....	\$510 00	\$1,054 00	\$132 48	\$347 66	\$510 00	\$2,554 14

EXPENSES OF CIRCUIT COURT.			
No. of Circuit.	NAME OF PAPER.	Amount Paid for Publishing Notice of Time for Holding Terms of Circuit Courts.	
		Each Publisher.	In Each Circuit.
1st.	Adrian Times and Expositor.....	\$4 20	\$4 20
2d.	Cassopolis Vigilant.....	6 30	10 50
"	The Niles Republican.....	4 20	
4th.	Lansing Republican.....	4 20	4 20
5th.	Charlotte Republican.....	4 20	4 20
6th.	Lapeer Democrat.....	2 10	2 10
7th.	Shiawassee Journal.....	4 20	8 40
"	Genesee Democrat.....	4 20	
8th.	Ionia Standard.....	4 20	8 40
"	The Clinton Independent.....	4 20	
10th.	Saginaw Daily Times.....	4 20	6 30
"	Saginaw Daily Courier.....	2 10	
11th.	The St. Ignace Republican.....	4 20	14 70
"	Schoolcraft County Pioneer.....	10 50	
13th.	Grand Traverse Herald.....	4 20	4 20
14th.	Hart Argus.....	4 20	4 20
15th.	Three Rivers Tribune.....	4 20	8 40
"	The Courier.....	4 20	
16th.	The Mount Clemens Monitor.....	4 20	8 40
"	Port Huron Times.....	4 20	
19th.	The Manistee Democrat.....	4 20	4 20
20th.	Grand Haven Herald.....	4 20	8 40
"	Allegan Journal and Tribune.....	4 20	
22d.	Monroe Commercial.....	2 10	2 10
24th.	The Huron Times.....	4 20	4 20
25th.	Mining Journal.....	4 20	4 20
26th.	Montmorency County Index.....	4 20	4 20
27th.	Big Rapids Pioneer.....	2 10	2 10
Aggregate to Table No. 29.....		.....	117 60
		.....	\$2,671 74

Table No. 30.—Summary of Tables Nos. 31 to 37, inclusive.

MONTHS.	Secretary of State's Office.	State Land Office.	Insurance Commission- er's Office.	Auditor General's Office.	State Treasury.	Supt. Pub. Instruction's Office.	State Board of Health Office.	Total.
	[Table No. 31.]	[Table No. 32.]	[Table No. 33.]	[Table No. 34.]	[Table No. 35.]	[Table No. 36.]	[Table No. 37.]	
1883								
October.....	\$1,334 92	\$416 65	.....	\$3,973 25	\$65 00	\$195 55	\$499 98	\$7,045 35
November.....	1,973 25	416 65	.....	3,667 25	65 00	284 99	499 98	6,907 12
December.....	1,983 50	416 70	.....	3,432 05	65 00	285 00	500 04	6,682 29
1884								
January.....	1,983 25	416 65	\$122 50	3,723 25	65 00	293 32	583 31	7,187 28
February.....	2,071 57	416 65	176 50	3,809 91	65 00	293 32	526 91	7,359 86
March.....	2,066 58	416 65	192 50	3,681 82	65 00	166 68	536 70	7,095 93
April.....	1,983 47	416 65	.....	3,892 60	65 00	147 43	546 65	7,051 80
May.....	1,983 25	416 65	.....	4,218 26	65 00	166 66	556 66	7,406 48
June.....	2,118 46	416 70	.....	4,213 49	6 00	166 68	566 65	7,487 98
July.....	2,602 42	416 65	.....	4,488 27	.....	166 66	576 70	8,150 70
August.....	2,841 58	416 65	.....	4,668 76	.....	147 43	583 31	8,647 73
September.....	3,146 89	416 75	.....	4,580 18	.....	197 43	583 38	8,924 63
Totals.....	\$26,549 14	\$5,000 00	\$461 50	\$48,319 09	\$526 00	\$2,511 15	\$6,560 27	\$89,947 15

Table No. 31.—Extra Clerks employed in the Office of the Secretary of State, during the Fiscal Year closing September 30, 1884, the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Babcock, D. A.....	\$83 83	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$1,000 00
Barry, J. V.....	91 66	91 66	91 68	91 66	91 66	91 66	91 67	91 66	91 67	91 66	91 66	91 70	1,100 00
Bell, Almada.....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	1,000 00
Blair, Fred J.....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	1,000 00
Boardman, U. L.....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	1,000 00
Brown, L. W.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	50 00	60 00	160 00
Callahan, R. B.....	.....	.....	.....	.....	.....	.....	.....	.....	20 00	50 00	50 00	60 00	180 00
Chapin, T. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13 33	50 00	60 00	123 33
Collins, Chas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33 33	60 00	93 33
Crossman, G. J.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	60 00	110 00
Dobbelaere, A. M.....	75 00.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Draper, W. C.....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	499 99
Dyer, Geo. A.....	50 00	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	966 67
Forster, Thos. H.....	91 66	91 66	91 68	91 66	91 66	91 66	91 67	91 66	91 67	91 66	91 66	91 70	1,100 00
Gage, Robt. L.....	38 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	955 00

Table No. 31.—Continued.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
George, S. L. ....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Grosvener, E. O., 2nd .....	.....	.....	.....	.....	.....	.....	.....	.....	30 00	50 00	50 00	60 00	190 00
Harvey, I. S. ....	.....	.....	.....	.....	.....	.....	.....	.....	20 00	50 00	50 00	60 00	190 00
Hatch, J. H. ....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33 <sup>2</sup>	83 34	83 33	83 33	83 34	1,000 00
Hays, C. B. ....	.....	.....	.....	.....	.....	.....	.....	.....	13 33	50 00	50 00	60 00	173 33
Hertzler, Frank, (Messenger)	40 00	40 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	580 00
Hewitt, Robt. L. ....	91 66	91 66	91 66	91 66	91 66	91 66	91 67	91 66	91 67	91 66	91 66	91 70	1,100 00
Hopkins, J. W. ....	83 83	83 83	83 84	83 83	83 83	83 83	83 84	83 83	83 84	83 83	83 83	83 84	1,000 00
Humphrey, W. C. ....	83 33	83 83	83 34	83 83	83 83	83 83	83 84	83 83	83 84	83 83	83 83	83 84	1,000 00
Jameson, H. A. ....	.....	.....	.....	.....	.....	.....	.....	.....	13 33	50 00	50 00	.....	113 33
Lee, J. P. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	60 00	110 00
Meslek, Fred. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	50 00	60 00	160 00
Miller, L. M. ....	83 33	83 33	83 34	83 83	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	1,000 00
McIlwain, W. H. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60 00	50 00
Olmstead, H. F. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60 00	50 00
Parmenter, E. L. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	50 00	60 00	160 00
Paul, G. D. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30 00	60 00	90 00
Phinney, N. C. ....	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	1,000 00
Phister, A. V. ....	.....	.....	.....	.....	.....	.....	.....	.....	18 33	50 00	50 00	60 00	178 33
Pinckney, Chas. S. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43 33	43 33
Presley, G. U. ....	83 33	83 83	83 34	83 83	83 83	83 83	83 34	83 33	83 34	.....	.....	.....	750 00
Row, E. E. ....	83 83	83 83	83 34	83 83	83 83	83 83	83 34	83 83	83 34	83 83	83 83	83 34	1,000 00
Staley, W. W. ....	.....	.....	.....	.....	.....	.....	.....	.....	20 00	83 83	83 83	83 34	270 00
Seaton, W. T. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 17	50 00	60 00	114 17
Sprague, A. T. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45 00	60 00	105 00
Ten Eyck, Elizabeth .....	83 83	83 83	83 34	83 83	83 83	83 83	83 34	83 83	83 34	83 83	83 83	83 34	1,000 00
Tillman, H. C. ....	.....	.....	.....	.....	83 33	83 33	83 34	83 83	83 34	83 83	83 83	83 34	671 66
Tucker, C. C. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	50 00	60 00	120 00
Waldron, H. C. ....	83 33	83 83	83 34	83 83	83 83	83 83	83 34	83 83	83 34	83 83	83 83	83 34	1,000 00
Williams, C. T. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41 67	50 00	60 00	151 67
Winans, S. K. ....	83 83	83 83	83 34	83 83	83 83	83 83	83 34	83 83	83 34	83 83	83 83	83 34	1,000 00
Wright, May C. ....	83 83	83 83	83 34	83 83	83 83	83 83	83 34	83 83	83 34	83 83	83 83	83 34	1,000 00
Totals, Table No. 30. ....	\$1,894 92	\$1,973 25	\$1,983 50	\$1,983 25	\$2,071 57	\$2,066 58	\$1,983 47	\$1,983 25	\$2,118 46	\$2,502 42	\$2,841 58	\$3,146 89	\$28,549 14

\* Includes pay for three days in January.

**Table No. 32.**—*Extra Clerks Employed in the State Land Office during the Fiscal Year closing September 30, 1884; the Monthly Payments and Total Amount to each; the Aggregate Monthly Payments and the Aggregate Payment for the Year.*

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Do Vinay, R. B.....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 35	\$1,000 00
Hamilton, J. B.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 35	1,000 00
Hartness, J. V. N.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 35	1,000 00
Lewis, Merritt.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 35	1,000 00
Shafer, Elias.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 35	1,000 00
Totals (Table No. 30).....	\$416 65	\$416 65	\$416 70	\$416 65	\$416 65	\$416 65	\$416 65	\$416 65	\$416 70	\$416 65	\$416 65	\$416 75	\$5,000 00

**Table No. 33.**—*Extra Clerks employed in the Insurance Commissioner's Office during the Fiscal Year closing September 30, 1884; the Monthly Payments, and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.*

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Alley, W. M.....	-----	-----	-----	\$62 50	\$62 50	\$62 50	-----	-----	-----	-----	-----	-----	\$187 50
Pringle, Fannie.....	-----	-----	-----	30 00	57 00	60 00	-----	-----	-----	-----	-----	-----	147 00
Pringle, Jessie.....	-----	-----	-----	30 00	57 00	60 00	-----	-----	-----	-----	-----	-----	147 00
Totals (Table No. 30).....	-----	-----	-----	\$122 50	\$176 50	\$182 50	-----	-----	-----	-----	-----	-----	\$481 50

Table No. 34.—Extra Clerks employed in the Office of the Auditor General, during the Fiscal Year closing September 30, 1884, the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Baker, L. Adelbert.....	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$933 34
Baker, L. A.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 34	328 92
Baker, L. B.....	83 33	83 33	83 34	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 34	833 33
Barkley, Addio L. ....	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	128 85
Bassett, M. J. ....	83 33	83 33	83 33	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	972 23
Bassler, A. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	41 67	83 34	83 33	70 51	83 34	778 85
Bedell, Henry L.....	50 00	44 00	36 00	50 00	60 00	65 00	70 00	75 00	83 34	83 33	83 33	83 34	689 34
Beecher, Emily A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	744 00
Bennett, W. O.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Blackman, Henry.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	123 85
Boyce, Prill V.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	80 77	50 60	75 00	80 77
Brainard, Mrs. M. N.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	900 00
Burnett, C. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	326 92
Carpenter, M. B.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Clark, Edgar W.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	123 85
Clark, Edwin.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Clark, T. S.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Clemmer, D. W.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	916 68
Cook, A. E.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	326 92
Cowles, Carrie.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	900 00
Crosman, J. A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Dague, Edith E.....	75 00	75 00	62 50	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	887 50
Earle, Mary E.....	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	840 00
Freeman, Mrs. G. W.....	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	840 00
Greene, Geo. H.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Hall, John T.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	168 68
Hasty, Geo. A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	416 68
Hernly, Abram.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Higham, Mrs. G. R.....	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	806 00
Hoskins, Mrs. G. W.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	863 00
Hosner, Ella A.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Howe, F. M.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	350 00
Hulburd, H. R.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Humphrey, W. S., Jr.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	979 17
Hutchison, Mrs. S. E.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Jameson, I. R.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Jenlson, O. A., Jr., (Mess'r)..	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	420 00
Klug, Louise.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	834 00
Lathrop, Anna B.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	847 50
Latimer, Emma J.....	83 33	84 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00

APPENDIX.

[Sept. 30,

**AUDITOR GENERAL.**

[illegible]



Table No. 35.—Extra Clerks employed in the Office of the State Treasurer during the Fiscal Year closing September 30, 1884; the Monthly Payments and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Freeman, G. O.....	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$6 00	-----	-----	-----	\$520 00
Freeman, Harry.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	6 00
Totals (Table No. 30.).....	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$6 00	-----	-----	-----	\$526 00

Table No. 36.—Extra Clerks employed in the Office of the Superintendent of Public Instruction during the Fiscal Year closing September 30, 1884; the Monthly Payments, and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Clarke, W. F.....	\$33 70	\$75 00	\$75 00	\$83 33	\$83 33	\$83 34	\$64 10	\$83 33	\$83 34	\$83 33	\$64 10	\$83 34	\$885 24
Fargo, Ella J.....	18 52	60 00	60 00	60 00	60 00	-----	-----	-----	-----	-----	-----	-----	258 52
Smith, W. L.....	83 33	83 31	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Towne, Nora L.....	60 00	66 66	66 66	66 66	66 66	-----	-----	-----	-----	-----	-----	30 75	357 39
Totals (Table No. 30.).....	\$195 55	\$284 99	\$285 00	\$293 32	\$293 32	\$166 68	\$147 43	\$166 66	\$166 68	\$166 66	\$147 43	\$197 43	\$2,511 15

Table No. 37.—Extra Clerks employed in the Office of the State Board of Health during the Fiscal Year closing September 30, 1884; the Monthly Payments, and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Church, C. W.....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$1,000 00
Gleason, A. L.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Holmes, Howard M.....	-----	-----	-----	-----	17 32	60 00	65 00	70 00	75 00	80 00	83 33	83 34	533 99
Lawrence, Henry N.....	-----	-----	-----	-----	9 62	60 00	65 00	70 00	75 00	80 00	83 33	83 34	528 29
Nicholson, A. W.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Ostrander, Herman.....	-----	-----	-----	83 33	-----	-----	-----	-----	-----	-----	-----	-----	83 33
Rauchfuss, E. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	416 66
Smith, Erwin F.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Turner, H. B.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Totals (Table No. 30.).....	\$499 98	\$499 98	\$500 04	\$583 31	\$520 91	\$593 70	\$540 65	\$556 66	\$566 65	\$576 70	\$583 31	\$583 38	\$6,560 27



Table No. 33.—Amount of Appropriation Undrawn September 30, 1883; Amount Appropriated for 1884; Amount Drawn during Fiscal Year, and Amount Undrawn September 30, 1884

NAMES OF INSTITUTIONS OR OBJECTS.	LAW.		AMOUNT SUBJECT TO DRAFT PRIOR TO JAN. 1, 1885.				AMOUNT DRAWN DURING YEAR.		Amount Charged Out, Act 236, 1879.	AMOUNT UNDRAWN, SEPT. 30, 1884.	
	Section.	Act.	Undrawn, September 30, 1883.	Appropriations for 1884.	TOTAL.		Under each Sec. or Act.	By Institutions or Objects.		Under each Sec. or Act.	By Institutions or Objects.
					Under each Sec. or Act.	By Institutions or Objects.					
Agricultural College.....	1	103 1883	\$4,192 50	\$8,385 00	\$12,577 50	-----	\$8,385 00	-----	-----	\$4,192 50	-----
" ".....	2	103 1883	9,000 00	-----	9,000 00	-----	8,000 00	-----	-----	1,000 00	-----
" ".....	3	103 1883	7,528 00	10,528 00	18,052 00	\$39,629 50	13,931 00	\$30,806 00	-----	4,181 00	\$9,823 50
State Normal School.....	1	86 1883	8,079 39	27,050 00	\$35,129 39	35,129 39	\$28,287 86	28,287 86	-----	\$6,841 53	6,841 53
University of Michigan.....	1	82 1878	10,125 00	40,500 00	50,625 00	-----	40,500 00	-----	-----	10,125 00	-----
" ".....	1	60 1881	15,000 00	-----	15,000 00	-----	15,000 00	-----	-----	-----	-----
" ".....	2	128 1875	-----	6,000 00	6,000 00	-----	6,000 00	-----	-----	-----	-----
" ".....	1	96 1883	8,875 00	25,700 00	34,575 00	103,200 00	29,375 00	90,875 00	-----	5,200 00	15,325 00
State Public School—Current Expenses.....	1	47	9,000 00	39,000 00	\$48,000 00	-----	\$38,250 00	-----	-----	\$9,750 00	9,750 00
" " Sundries.....	1	47	900 00	-----	900 00	48,900 00	900 00	39,150 00	-----	-----	-----
State Industrial Home for Girls.....	1	105 1883	32,985 50	35,074 40	\$68,059 90	68,059 90	\$48,485 50	48,485 50	-----	\$19,574 40	19,574 40
State Reform School.....	1	12 1882	34,000 00	-----	34,000 00	-----	20,000 00	-----	-----	14,000 00	-----
" ".....	1	61 1883	11,250 00	45,000 00	56,250 00	90,250 00	56,250 00	76,250 00	-----	-----	14,000 00
State House of Correction.....	1	163 1883	1,900 00	-----	\$1,900 00	1,900 00	\$1,700 00	1,700 00	-----	\$200 00	200 00
State Prison.....	1	123 1879	1,985 35	-----	1,985 35	-----	1,985 35	-----	-----	1,985 35	-----
" paving, Cooper, st.....	1	151 1883	3,300 00	-----	3,300 00	5,285 35	3,300 00	3,300 00	-----	-----	1,985 35
Asylum for Insane Criminals.....	4	190 1883	60,000 00	-----	\$60,000 00	-----	27,589 23	-----	-----	\$32,410 78	35,410 78
" " Officers' Salaries.....	7	190 1883	1,692 31	3,000 00	4,692 31	64,692 31	-----	27,589 22	\$1,692 31	3,000 00	-----
Eastern Asylum for Insane—Working Capital.....	1	223 1881	15,000 00	-----	\$15,000 00	-----	-----	-----	15,000 00	-----	-----
" " Officers' Salaries.....	9	43 1883	5,225 00	10,000 00	15,225 00	-----	\$8,400 00	-----	1,050 00	\$5,775 00	5,775 00
" " Roller Power.....	1	50 1883	2,850 00	-----	2,850 00	33,075 00	2,850 00	11,250 00	-----	-----	-----
Mich. Asylum for Insane, Officers' Salaries.....	9	194 1877	5,500 00	-----	\$5,500 00	-----	\$4,500 00	-----	1,000 00	\$5,954 30	5,954 30
" " ".....	9	43 1883	-----	10,000 00	10,000 00	15,500 00	4,045 70	8,545 70	-----	-----	-----
New Asylum for Insane.....	9	225 1881	99,145 39	200,000 00	\$299,145 39	299,145 39	\$151,251 00	151,251 00	-----	147,894 39	147,894 39
Institution for the Deaf and Dumb.....	1	113 1883	15,000 00	45,000 00	60,000 00	-----	48,750 00	-----	-----	11,250 00	-----
" ".....	2	113 1883	6,150 00	-----	6,150 00	-----	5,450 00	-----	-----	700 00	-----
" ".....	3	113 1883	28,000 00	-----	28,000 00	94,150 00	20,000 00	74,200 00	-----	8,000 00	19,950 00

1 All amounts having no reference number opposite them in this column were disbursed for purposes not requiring an itemized statement.

Table No. 38.—Continued.

NAMES OF INSTITUTIONS OR OBJECTS.	LAW.		AMOUNT SUBJECT TO DRAFT PRIOR TO JAN. 1, 1885.				AMOUNT DRAWN DURING YEAR.		Amount Charged Out, Act 236, 1879.	AMOUNT UNDRAWN. SEPT. 30, 1844.	
	Section.	Act.	Undrawn, September 30, 1883.	Appropriations for 1884.	TOTAL.		Under each Sec. or Act.	By Institutions or Objects.		Under each Sec. or Act.	By Institutions or Objects.
School for the Blind.....	1	30	\$5,750 00	\$26,000 00	\$31,750 00	\$31,750 00	\$31,750 00	\$64,083 34	.....	\$11,666 66	\$11,666 66
" ".....	2	30	7,000 00	37,000 00	44,000 00	44,000 00	32,333 34	.....	.....	.....	.....
Board of Corrections and Charities.....	4	64	2,577 96	5,000 00	\$7,577 96	\$7,577 96	\$3,883 99	3,883 99	\$1,285 32	2,408 83	2,408 65
Bureau of Labor and Industrial Statistics.....	4	156	2,445 59	5,000 00	7,445 59	7,445 59	4,795 14	4,795 14	744 48	1,905 97	1,905 97
Board of Fish Commissioners.....	1	141	7,500 00	10,000 00	17,500 00	17,500 00	10,000 00	10,000 00	.....	7,500 00	7,500 00
Commissioner of Mineral Statistics.....	4	74	1,250 00	2,500 00	3,750 00	3,750 00	3,125 00	3,125 00	.....	625 00	625 00
Compiling and Indexing Legislative Journals—Senate.....	a	3	500 00	.....	500 00	500 00	500 00	500 00	.....	.....	.....
Fire and Police Departments, City of Lansing.....	1	182	750 00	750 00	1,500 00	1,500 00	750 00	750 00	.....	750 00	750 00
Geological Survey.....	9	179	4,000 00	8,000 00	12,000 00	12,000 00	.....	.....	4,000 00	8,000 00	8,000 00
Immigration Agency.....	2	238	5,000 00	5,000 00	10,000 00	10,000 00	8,000 00	8,000 00	.....	2,000 00	2,000 00
Military Account.....	93	271	299 83	54,271 73	54,571 56	54,571 56	40,029 34	40,029 34	.....	14,542 22	14,542 22
"Michigan in the War"—Publishing.....	1	167	20,507 68	.....	20,507 68	20,507 68	5,568 86	5,568 86	.....	14,938 82	14,938 82
NEW STATE CAPITOL:											
Improvement of Grounds.....	1	60	3,926 86	.....	3,926 86	3,926 86	.....	.....	.....	3,926 86	3,926 86
Repairing Steps and Platform of South Porch.....	5	22	5,000 00	.....	5,000 00	5,000 00	2,603 76	2,603 76	.....	2,396 24	6,323 10
Pioneer Society—General Expense.....	1	83	200 00	.....	200 00	200 00	200 00	.....	.....	2500 00	.....
" " " ".....	1	51	500 00	500 00	1,000 00	1,000 00	500 00	.....	.....	.....	.....
" " " Publishing a Book.....	2	83	1,800 00	.....	1,800 00	1,800 00	1,800 00	.....	.....	4,000 00	4,500 00
" " " ".....	2	51	2,000 00	2,000 00	4,000 00	4,000 00	.....	2,500 00	.....	.....	.....
Publication of Proceedings of Superintendent of the Poor.....	1	164	48 42	150 00	\$198 42	\$198 42	\$130 01	130 01	48 42	\$19 99	19 99
Relief of Sufferers by Fire.....	2	4	.....	180 25	180 25	180 25	.....	.....	180 25	.....	.....
Soldiers' Aid.....	2	260	2,000 00	5,000 00	7,000 00	7,000 00	4,000 00	4,000 00	2,000 00	1,000 00	1,000 00
Soldiers and Sailors' Monument, Detroit.....	2	1	.....	100 00	100 00	100 00	.....	.....	.....	100 00	100 00
State Board of Health.....	7	81	2,931 47	6,000 00	8,931 47	8,931 47	5,759 14	5,759 14	493 06	2,679 27	2,679 27
State Library.....	1	241	1,000 00	3,000 00	4,000 00	4,000 00	4,000 00	4,000 00	.....	75 00	75 00
Support of Edward Murphy.....	1	176	150 00	300 00	450 00	450 00	375 00	375 00	.....	.....	.....
Teachers' Institutes.....	647	53	.....	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00	.....	.....	.....
Totals.....	.....	.....	\$473,819 25	\$677,787 38	.....	\$1,151,606 63	.....	\$753,093 36	\$27,493 84	.....	\$371,019 43

## RECAPITULATION.

## YEARS IN WHICH APPROPRIATIONS BECAME PAYABLE.

	1879.	1881.	1882.	1883.	1884.	Total.
Disbursements.....	\$5,912 21	\$40,507 68	\$51,000 00	\$376,300 36	.....	\$473,819 25
Charged out, September 30, 1884.....	.....	.....	180 25	.....	\$677,607 13	180 25
Totals.....	\$5,912 21	\$40,507 68	\$51,180 25	\$376,300 36	\$677,607 13	\$1,151,006 63
Disbursements.....	.....	\$6,172 13	\$37,000 00	\$319,774 90	\$226,146 25	\$753,093 28
Charged out, September 30, 1884.....	.....	15,000 00	180 25	12,513 50	.....	\$7,493 84
Total Deductions.....	.....	\$21,172 13	\$37,180 25	\$332,288 40	\$226,146 25	\$760,687 28
Undrawn, September 30, 1884.....	\$5,912 21	\$17,335 56	\$14 00	\$44,510 78	\$226,460 88	\$371,029 43

1 All amounts having no reference number opposite them in this column were disbursed for purposes not requiring an itemized statement.

a Concurrent Resolution.

b Unexpended appropriation, returned to State Treasury by H. P. Baldwin, Chairman of Commission.

**Table No. 38 A.—Showing Items for which Disbursements were made from the several Funds as shown in Table No. 38.**

ITEMS.	AMOUNT.
<b>AGRICULTURAL COLLEGE:</b>	
Erection of boiler house and chimney .....	\$5,000 00
House for the Professor of Horticulture .....	3,000 00
Sec. 2, Act 103, 1883 .....	\$8,000 00
Farmers' Institutes .....	\$300 00
Library .....	3,125 00
Department of Mathematics and Engineering .....	350 00
Zoological department .....	1,945 00
Farm department .....	1,694 50
Horticultural department .....	671 00
Chemical department .....	1,000 00
Botanical department .....	1,115 50
Repairs of Buildings .....	3,720 00
Sec. 3, Act 103, 1883 .....	\$13,921 00
<b>UNIVERSITY OF MICHIGAN:</b>	
Library building—Sec. 1, Act 60, 1881 .....	\$15,000 00
Dental College .....	\$7,500 00
University Hospital .....	4,375 00
Increase of heating capacity of the University .....	4,000 00
Homeopathic College .....	2,000 00
Homeopathic Hospital .....	2,500 00
Books for the Library .....	7,500 00
Purchase of Apparatus for the Physical Laboratory .....	1,500 00
Sec. 1, Act 96, 1883 .....	\$29,375 00
<b>STATE PUBLIC SCHOOL:</b>	
Furniture, including bedding .....	\$500 00
Changing present Hospital to Cottage, and furnishing same .....	400 00
Sec. 1, Act 47, 1883 .....	\$900 00
<b>STATE INDUSTRIAL HOME FOR GIRLS:</b>	
Current expenses .....	\$29,595 50
Building Cottage and furnishing same—grading, walks and fences .....	18,675 00
Safe, single carriage, bob-sleds, and telephone lines .....	215 00
Sec. 1, Act 105, 1883 .....	\$48,485 50
<b>STATE HOUSE OF CORRECTION:</b>	
Ventilating shops .....	\$200 00
General repairs .....	1,500 00
Sec. 1, Act 163, 1883 .....	\$1,700 00
<b>INSTITUTION FOR THE DEAF AND DUMB:</b>	
Painting and calcimining .....	\$1,000 00
Wire guards for basement windows .....	350 00
Wood-house .....	300 00
Steam pump or other water supply .....	1,000 00
Fire escapes .....	500 00
Range, boiler, and cooking apparatus .....	500 00
Relaying walks on the grounds .....	800 00
Inside blinds for boys and girls' sitting-rooms .....	300 00
Library .....	200 00
Repairing stone steps .....	500 00
Sec. 2, Act 113, 1883 .....	\$5,450 00
<b>SCHOOL FOR THE BLIND:</b>	
Erecting north wing to main building .....	\$23,333 34
Residence for Superintendent .....	3,500 00
Furnishing building .....	3,300 00
Grading and ornamenting grounds .....	700 00
Erecting one barn .....	1,500 00
Sec. 2, Act 30, 1883 .....	\$32,333 34
<b>BOARD OF CORRECTIONS AND CHARITIES:</b>	
Salary of Secretary .....	\$1,999 99
Clerk hire .....	575 00
Books, postage, printing, stationery, etc. ....	597 20

Table No. 38 A.—Continued.

ITEMS.	AMOUNT.
BOARD OF CORRECTION AND CHARITIES—Continued:	
Traveling expenses of Secretary.....	\$484 60
Expenses of members of Board.....	171 15
Telegraphing, freight, and express.....	21 05
Hire of church for convention—heating and sleeping.....	25 00
Miscellaneous.....	10 00
Sec. 4, Act 64, 1873.....	\$3,883 99
BUREAU OF LABOR AND INDUSTRIAL STATISTICS:	
Traveling expenses of Commissioner and deputy.....	\$228 31
Books, postage, and stationery.....	630 44
Clerk hire.....	3,912 59
Express, etc.....	23 80
Sec. 4, Act 156, 1883.....	\$4,795 14
MILITARY ACCOUNT:	
Paid under J. R. No. 5, 1877.....	\$29 34
Estimates.....	40,000 00
Sec. 93, Act 271, 1879.....	\$40,029 34
STATE BOARD OF HEALTH:	
Expenses as members of Board.....	\$492 33
Salary of Secretary.....	2,000 00
Traveling expenses of Secretary and clerk.....	61 70
Postage, stationery, and telegrams.....	1,410 42
Translating Health pamphlets into German.....	8 50
Printing, binding, etc.....	716 47
Purchase of books, periodicals, and instruments.....	743 44
Chemical analysis.....	25 00
Special investigations.....	25 00
Express, freight, and cartage.....	63 23
Compensation of county clerks.....	64 25
Preparation of ozone test paper.....	50 00
Incidentals.....	98 80
Sec. 7, Act 81, 1873, and Sec. 1, Act 241, 1881.....	\$5,759 14

**Table No. 39.—Detail of "Costs of Suits;" Expenses and Per Diem of Members of Boards of State Institutions.**

COSTS OF SUITS.		Amount.
W. B. Williams—Professional services in case of Chicago & Northwestern Railway Co.		\$1,500 00
" " —Expenses incurred in case of Chicago & Northwestern Railway Co....		115 65
Edward Bacon—Professional services in case of Chicago & Northwestern Railway Co..		2,000 00
" " —Expenses incurred in case of Chicago & Northwestern Railway Co.....		138 87
Taxed costs in above case, under section 7757, H. A. S., 1882.....		184 75
J. B. Clayburg—Services and expenses in Bewick suit.....		202 24
O. A. Kent—Services in Miner case.....		50 00
Total .....		\$4,191 51

MEMBERS OF BOARDS OF STATE INSTITUTIONS.	Amount.	Totals.
UNIVERSITY OF MICHIGAN:		
S. S. Walker.....	\$51 30	
Austin Blair.....	45 04	
J. J. Van Riper.....	110 25	
E. O. Grosvenor.....	61 70	
George Duffield.....	95 25	
James Shearer.....	129 79	
O. J. Willett.....	43 60	
A. M. Clark.....	68 80	
L. D. Norris.....	12 15	\$617 88
STATE NORMAL SCHOOL:		
G. F. Edwards.....	\$112 46	
B. W. Jenks.....	115 10	
H. R. Gass.....	105 45	
Edgar Rexford.....	32 79	365 80
STATE BOARD OF AGRICULTURE:		
E. W. Rising.....	\$42 25	
T. O. Abbot.....	14 55	
T. D. Dewey.....	54 60	
Franklin Wells.....	91 48	
Wm. B. McCreery.....	180 00	
H. Chamberlain.....	87 45	
J. W. Begole.....	11 50	
H. G. Reynolds.....	94 50	576 33
STATE PUBLIC SCHOOL:		
O. D. Randall.....	\$442 25	
R. E. Case.....	150 60	
L. A. Fancher.....	226 55	819 40
SCHOOL FOR THE BLIND:		
Tom S. Applegate.....	\$139 65	
Townsend North.....	90 35	230 00
INSTITUTION FOR EDUCATING THE DEAF AND DUMB:		
Jerome Eddy.....	\$110 95	
James O. Willson.....	140 50	
James M. Neasmith.....	205 45	456 90
EASTERN ASYLUM FOR INSANE:		
W. G. Vinton.....	\$38 07	
Norman Geddes.....	69 90	
A. C. Baldwin.....	11 90	
J. S. Farrand.....	24 20	
W. M. McConnell.....	12 85	156 92
MICHIGAN ASYLUM FOR INSANE:		
O. T. Mitchell.....	\$17 25	
Foster Pratt.....	23 00	
Robert Burns.....	26 10	
I. R. Grosvenor.....	36 95	
A. W. Nichols.....	60 25	163 55
NEW ASYLUM FOR INSANE:		
Perry Hannah.....	\$56 95	
M. H. Butler.....	579 70	
E. H. Van Dusen.....	167 53	
Alex. Chapaton.....	101 35	
H. H. Riley.....	237 28	1,142 81

Table No. 39.—Continued.

MEMBERS OF BOARDS OF STATE INSTITUTIONS.	Amount.	Totals.
STATE PRISON:		
A. L. Drew.....	\$317 55	
A. A. Bliss.....	356 00	
W. A. Woodard, Jr.....	177 80	\$851 35
STATE HOUSE OF CORRECTION:		
A. H. Piper.....	\$245 75	
George W. Stephenson.....	126 10	
John Heffron.....	219 30	591 15
STATE REFORM SCHOOL:		
James Blair.....	\$206 85	
G. A. Smith.....	171 85	
E. H. Davis.....	199 10	577 80
STATE INDUSTRIAL HOME FOR GIRLS:		
Wm. Corbin.....	\$431 61	
Mrs. E. S. Stebbins.....	246 18	
Mrs. A. S. Fuller.....	282 71	
Mrs. Mary E. Cooley.....	140 00	
T. H. Hinchman.....	99 45	1,199 95
Total.....		\$7,749 84

**Table No. 40.**—*Classification by Counties of Amounts paid for Coroners' Fees; for Conveying portation of Children to State Public School and for the Support of the Insane; also a*

COUNTIES.	CORONERS' FEES. SEC. 7980, C. L. 1871.		CONVEYING CONVICTS TO STATE PRISON. SEC. 24, ACT 213, 1875.		CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION. SEC. 50, ACT 176, 1877.		CARE OF OF- SEC. 2,
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Totals.....	\$1,627 52	\$1,627 52	\$4,805 93	\$4,805 93	\$26,682 13	\$26,682 13	\$3,451 11
Alcona.....		\$5 02		\$14 83	\$79 70	\$82 35	
Allegan.....	\$63 75	27 13	\$38 00	80 10	59 10	444 70	\$14 46
Alpena.....		6 23	48 70	18 39		103 12	
Antrim.....	13 76	5 02		14 83	68 20	82 35	
Arenac.....					29 70		
Baraga.....		2 61	128 00	7 71		42 82	
Barry.....		26 12	29 40	77 13	163 40	428 23	129 30
Bay.....		36 17	211 35	106 80	1,081 37	592 94	66 00
Benzie.....		3 01		8 90	36 40	49 41	
Berrien.....	98 52	30 14	207 30	89 00	308 15	494 11	44 85
Branch.....		35 16	28 85	103 83	511 32	576 47	135 75
Calhoun.....	47 50	49 23	48 05	145 36	1,048 53	807 05	
Cass.....	43 70	31 14	92 50	91 97	108 95	510 58	58 25
Charlevoix.....	34 10	4 02		11 87	32 55	65 88	3 00
Cheboygan.....		6 03	39 65	17 80	154 70	98 82	
Chippewa.....		4 02	148 10	11 87	974 55	65 88	
Clare.....		5 02	30 90	14 83	224 50	82 35	
Clinton.....		32 15	12 65	94 93	69 80	527 06	94 60
Crawford.....		2 41		7 12		39 53	
Delta.....		5 02		14 83		82 35	
Eaton.....	100 98	32 15	17 45	94 93	406 60	527 06	91 70
Emmet.....		4 02		11 87	57 57	65 88	
Genesee.....	58 70	42 19	183 65	124 00	2,047 00	691 76	122 20
Gladwin.....		2 41	29 80	7 12	79 05	39 53	
Grand Traverse.....		6 03		17 80	114 35	98 82	41 50
Gratiot.....		14 07	118 90	41 53	241 45	230 59	35 30
Hillsdale.....		42 19	64 15	124 60	207 50	691 76	106 97
Houghton.....		5 02		14 83	183 50	82 35	
Huron.....		10 05	123 85	29 67		164 71	
Ingham.....		32 15	28 50	94 93	584 60	527 06	110 86
Ionia.....	35 84	32 15	65 20	94 93	292 40	527 06	119 10
Iosco.....		4 02	103 45	11 87	71 80	65 88	
Isabella.....		8 04		23 73	137 30	131 76	
Isle Royal.....		20		59		3 30	
Jackson.....		54 25	33 00	160 20	3,103 30	889 40	106 50
Kalamazoo.....		46 21	164 50	136 46	1,672 75	757 64	75 00
Kalkaska.....		5 02		14 83		82 35	
Kent.....		66 31	227 70	195 80	750 15	1,087 05	145 18
Keweenaw.....		1 61		4 75	93 60	26 35	6 00
Lake.....		4 02	25 15	11 87	219 05	65 88	11 90
Lapeer.....		26 12	42 30	77 13	278 10	428 23	17 00
Leelanaw.....		2 01		5 93		32 94	34 85
Lenawee.....		55 26	171 20	163 16	590 90	905 88	116 45
Livingston.....		30 14		89 00	68 50	494 11	8 00
Mackinac.....		5 02		14 83	264 55	82 35	
Macomb.....		30 14	55 80	89 00	48 00	494 11	44 15
Manistee.....		7 03	115 85	20 77	396 40	115 29	73 25
Manitou.....		50		1 48		8 24	
Marquette.....		10 05	286 65	29 67	1,027 85	164 71	64 15
Mason.....	25 20	6 03		17 80	145 05	98 82	
Mecosta.....		7 03	136 00	20 77	203 85	115 29	
Menominee.....	23 24	5 02	74 00	14 83	288 15	82 35	
Midland.....		6 03	45 96	17 80	153 75	98 82	6 00
Missaukee.....		3 62		10 68		59 30	
Monroe.....	37 21	32 15	15 30	94 93	49 10	527 06	99 50



*Convicts to State Prison and State House of Correction, for Care of Juvenile Offenders, for Trans-  
Statement showing the amount of State Tax paid by each County for the several purposes.*

JUVENILE OFFENDERS. ACT 37, 1875.	TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL. SEC. 4, ACT 76, 1875.		SUPPORT OF PERMANENT AND NON-RESIDENT INSANE.		TOTALS.		COUNTIES.
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	
\$3,451 11	\$1,972 41	\$1,972 41	\$185,434 42	\$185,434 42	\$223,973 52	\$223,973 52	Totals.
\$10 65 57 52 13 21 10 65	----- \$31 75 60 25 -----	\$6 09 32 87 7 55 6 09	\$459 24 1,629 61 2,059 18 1,132 14	\$572 33 3,090 57 709 69 572 33	\$538 94 1,836 67 2,168 13 1,214 10 29 70	\$691 27 3,732 89 857 19 691 27 -----	Alcona. Allegan. Alpena. Antrim. Arenac.
5 54 55 39 78 69 6 39 63 91	----- 34 84 32 07 ----- 29 30	3 17 31 66 43 83 3 65 36 53	231 69 3,444 14 2,431 33 ----- 5,612 55	297 61 2,976 11 4,120 77 843 40 3,433 97	359 69 3,801 08 3,822 12 88 40 6,306 67	359 46 3,594 64 4,977 20 414 76 4,147 66	Baraga. Barry. Bay. Benzie. Berrien.
74 56 104 39 66 04 8 52 12 78	----- 14 53 8 95 ----- 82 27	42 61 59 66 37 74 4 87 7 30	3,095 56 2,680 29 680 65 223 45 734 08	4,006 30 5,608 82 3,548 44 457 86 686 79	3,771 48 3,838 90 993 00 293 10 1,010 70	4,838 93 6,774 51 4,285 91 553 02 829 52	Branch. Calhoun. Cass. Charlevoix. Cheboygan.
8 52 10 65 68 17 5 11 10 65	----- ----- 74 07 ----- -----	4 87 6 09 38 96 2 92 6 09	450 45 ----- 3,306 31 ----- 700 43	457 86 572 33 3,662 90 274 72 572 33	1,573 10 255 40 3,557 43 ----- 700 43	553 02 691 27 4,424 17 331 81 691 27	Chippewa. Clare. Clinton. Crawford. Delta.
68 17 8 52 89 47 5 11 12 78	----- 73 35 56 55 ----- 24 30	38 96 4 87 51 14 2 92 7 30	3,367 75 43 44 5,670 91 ----- 639 83	3,662 90 457 86 4,807 56 274 72 686 79	3,984 48 174 36 8,129 01 108 95 819 98	4,424 17 553 02 5,806 72 331 81 829 52	Eaton. Emmet. Genesee. Gladwin. Grand Traverse.
29 83 89 47 10 65 41 30 68 17	36 60 4 75 ----- 24 75 20 38	17 05 51 14 6 09 12 18 38 96	1,159 73 2,394 89 5,109 00 1,537 05 3,283 10	1,602 52 4,807 56 572 33 1,144 66 3,662 90	1,591 98 2,978 26 5,292 50 1,685 65 4,027 44	1,935 59 5,806 72 691 27 1,382 57 4,424 17	Gratiot. Hillsdale. Houghton. Huron. Ingham.
68 17 8 52 17 04 43 115 04	37 38 ----- 133 05 ----- 25 32	38 96 4 87 9 74 24 65 75	3,756 67 1,343 22 474 05 219 56 6,289 44	3,662 90 457 86 915 73 22 89 6,181 15	4,806 59 1,518 47 744 40 219 56 9,559 56	4,424 17 553 02 1,106 04 27 65 7,465 79	Ionia. Iosco. Isabella. Isle Royal. Jackson.
98 00 10 65 140 60 3 41 8 52	10 70 ----- 46 95 ----- 117 48	56 01 6 09 80 36 1 95 4 87	8,070 67 ----- 10,640 80 1,193 76 247 60	5,265 42 572 33 7,554 74 183 15 457 86	9,993 62 ----- 11,810 78 1,293 38 631 18	6,359 74 691 27 9,124 86 221 22 553 02	Kalamazoo. Kalkaska. Kent. Keweenaw. Lake.
55 39 4 26 117 17 63 91 10 65	56 13 ----- 63 75 ----- -----	31 66 2 44 66 96 36 53 6 09	2,384 27 445 73 5,504 34 3,098 11 571 04	2,976 11 228 93 6,295 61 3,433 97 572 33	2,777 80 480 58 6,446 64 3,169 61 835 59	3,594 64 276 51 7,604 04 4,147 66 691 27	Lapeer. Leelanaw. Lenawee. Livingston. Mackinac.
63 91 14 91 1 07 21 30 12 78	----- ----- ----- 62 75 79 15	36 53 8 52 61 12 18 7 30	2,710 28 2,157 49 ----- 3,371 08 224 16	3,433 97 801 26 57 23 1,144 66 686 79	2,858 23 2,744 99 ----- 4,812 48 473 56	4,147 66 967 78 69 13 1,382 57 829 52	Macomb. Manistee. Manitou. Marquette. Mason.
14 91 10 65 12 78 7 67 63 17	42 71 45 40 24 38 ----- 9 87	8 52 6 09 7 30 4 38 38 96	697 18 1,374 20 864 00 ----- 3,776 37	801 26 572 33 686 79 412 08 3,662 90	1,079 74 1,804 99 1,064 09 ----- 3,987 35	967 78 691 27 829 52 497 73 4,424 17	Mecosta. Menominee. Midland. Missaukee. Monroe.

Table No. 40.—Continued.

COUNTIES.	CORONERS' FEES. SEC. 7980, C. L. 1871.		CONVEYING CONVICTS TO STATE PRISON. SEC. 24, ACT 213, 1875.		CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION. SEC. 50, ACT 176, 1877.		CARE OF OF- SEC. 2,
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Montcalm .....	.....	\$19 09	\$72 41	\$56 37	\$192 45	\$312 94	\$67 00
Montmorency .....	.....	2 51	.....	7 42	.....	41 18	.....
Muskegon .....	.....	13 06	68 05	38 57	567 70	214 12	95 00
Newaygo .....	.....	8 04	143 30	23 73	333 75	131 76	106 00
Oakland .....	.....	52 74	32 10	155 75	826 40	864 70	171 50
Oceana .....	.....	6 03	33 70	17 80	23 40	98 82	23 00
Ogemaw .....	.....	3 01	28 66	8 90	.....	49 41	.....
Ontonagon .....	.....	4 02	127 50	11 87	136 04	65 88	.....
Osceola .....	.....	5 02	66 60	14 83	112 25	82 35	80 75
Oscoda .....	.....	2 01	.....	5 93	.....	32 94	.....
Otsego .....	.....	3 01	38 15	8 90	.....	49 41	65 25
Ottawa .....	.....	17 08	54 10	50 43	216 70	280 00	89 34
Presque Isle .....	.....	2 51	.....	7 42	.....	41 18	.....
Roscommon .....	.....	3 01	38 95	8 90	181 35	49 41	.....
Saginaw .....	\$30 19	50 23	161 30	148 33	1,212 90	823 52	118 63
Sanilac .....	.....	10 05	31 20	29 67	37 40	164 71	.....
Schoolcraft .....	.....	5 02	82 90	14 83	.....	82 35	.....
Shiawassee .....	.....	27 13	35 90	30 10	125 55	444 70	76 22
St. Clair .....	92 29	30 14	75 85	89 00	1,016 85	494 11	171 30
St. Joseph .....	.....	36 17	44 10	106 80	403 95	592 94	81 00
Tuscola .....	.....	18 06	56 80	53 40	217 85	296 47	.....
Van Buren .....	.....	28 13	76 50	83 07	153 60	461 17	.....
Washtenaw .....	38 01	60 28	9 20	178 00	1,773 70	968 23	131 75
Wayne .....	884 53	261 21	269 90	771 32	331 00	4,282 33	200 00
Wexford .....	.....	6 03	61 95	17 80	139 00	98 82	.....

Table No. 40.—Continued.

JUVENILE OFFENDERS. ACT 37, 1875.	TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL. SEC. 4, ACT 76, 1875.		SUPPORT OF PERMANENT AND NON-RESIDENT INSANE.		TOTALS.		COUNTIES.
	Apport'ned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	
\$40 48	\$33 40	\$23 13	\$3,525 35	\$2,174 85	\$3,890 61	\$2,628 86	Montcalm.
5 33	-----	3 04	-----	286 16	-----	345 64	Montmorency.
27 70	57 72	15 83	5,856 22	1,488 05	6,644 69	1,797 33	Muskegon.
17 04	96 80	9 74	920 85	915 73	1 604 70	1,106 04	Newaygo.
111 84	13 15	63 92	6,025 28	6,009 45	7,068 43	7,258 40	Oakland.
12 78	23 90	7 20	673 61	686 79	777 61	829 52	Oceana.
6 39	-----	3 65	60 35	343 40	89 01	414 76	Ogemaw.
8 52	-----	4 87	963 45	457 86	1,226 99	553 02	Ontonagon.
10 65	21 90	6 09	1,198 61	572 33	1,480 11	691 27	Osceola.
4 26	-----	2 44	-----	228 98	-----	276 51	Oscoda.
6 39	-----	3 65	-----	343 40	103 40	414 76	Otsego.
36 22	88 40	20 70	5,546 91	1,945 92	5,995 45	2,350 35	Ottawa.
5 83	-----	3 04	-----	286 16	-----	345 64	Presque Isle.
6 39	-----	3 65	-----	343 40	170 30	414 76	Roscommon.
106 52	77 40	60 88	9,817 22	5,723 28	11,417 64	6,912 76	Saginaw.
21 30	-----	12 18	1,202 96	1,144 66	1,271 56	1,382 57	Sanilac.
10 65	-----	6 09	-----	572 33	82 90	691 27	Schoolcraft.
57 52	-----	32 87	2,542 34	3,090 57	2,780 01	3,732 89	Shiawassee.
63 91	-----	36 53	4,933 66	3,433 97	6,289 95	4,147 66	St. Clair.
76 69	13 20	43 83	5,000 64	4,120 77	5,543 49	4,977 20	St. Joseph.
38 35	49 80	21 91	1,134 18	2,060 38	1,458 63	2,488 59	Tuscola.
59 65	126 96	34 09	3,485 73	3,205 04	3,841 79	3,871 15	Van Buren.
127 82	7 55	73 05	11,828 66	6,867 94	13,776 87	8,296 32	Washtenaw.
553 88	-----	316 56	8,203 81	29,761 08	9,889 84	35,946 37	Wayne.
12 78	-----	7 30	835 27	686 79	1,036 82	829 52	Wexford.

NOTE.—For Permanent Insane.....\$179,740 12

For Non-resident Insane (for detailed statement, see Table No. 42).5,694 30\$185,434 42

Add for Insane Soldiers.....\$1,591 93

Add for Insane Criminals.....4,835 059,426 98

Total as in Table No. 13.....\$194,861 40

Table No. 41.—Coroner's Fees paid during the Fiscal Year under Sec. 7980, C. L. 1871.

COUNTY.	NAME OF CORONER.	ON WHOM INQUEST HELD.	DATE OF ALLOWANCE BY COURT.	Amount of each Inquest.	Amount p'd each Coroner.	Am't paid in each County.
Allegan.....	W. S. Gill.....	Unknown.....	Apr. 8, 1884..	\$19 20		
".....	".....	".....	Apr. 8, 1884..	19 20	\$38 40	
".....	Irving J. Bell.....	".....	Apr. 8, 1884..	25 35	25 35	\$63 75
Antrim.....	J. J. McLaughlin.....	Nelson Erixon.....	May 6, 1884..	13 76	\$13 76	13 76
Berrien.....	James Pointer.....	Unknown.....	Nov. 21, 1883..	33 47	33 47	
".....	Chas. H. Schultz.....	David Ferguson.....	Jan. 31, 1884..	39 26	39 26	
".....	Daniel Chapman.....	Frank V. Parkham.....	Aug. 4, 1884..	8 50	8 50	
".....	J. W. Brewer.....	W. H. S. Beaver.....	Aug. 4, 1884..	17 29	17 29	98 52
Calhoun.....	A. N. Briggs.....	Unknown.....	June 11, 1884..	47 50	\$47 50	47 50
Cass.....	H. O. Lambert.....	James Garver.....	Apr. 4, 1884..	43 70	43 70	43 70
Charlevoix..	A. J. McLeod.....	Thomas Barnes.....	Nov. 21, 1883..	34 10	34 10	34 10
Eaton.....	S. J. Henssaker.....	Chas. E. Case.....	Jan. 23, 1884..	100 98	100 98	100 98
Genesee.....	Noah Bates.....	Simon Moore.....	May 2, 1884..	58 70	58 70	58 70
Ionia.....	Henry V. Staley.....	John Stark.....	Oct. 8, 1883..	35 84	35 84	35 84
Mason.....	Levi Shackerton.....	Unknown.....	Sept. 27, 1883..	25 20	25 20	25 20
Menominee..	Byron Taylor.....	A. N. Crook.....	Feb. 26, 1884..	23 24	23 24	23 24
Monroe.....	Lewis Darra.....	Unknown.....	Sept. 8, 1884..	37 21	37 21	37 21
Saginaw.....	Newton D. Lee.....	".....	June 4, 1884..	30 19	30 19	30 19
St. Clair.....	John M. Robertson.....	".....	Sept. 25, 1884..	38 17		
".....	".....	".....	Nov. 13, 1883..	29 92	68 09	
".....	J. Spalding.....	Robert R. Wilson.....	Sept. 28, 1883..	24 20	24 20	92 29
Washtenaw..	D. C. Griffin.....	Wm. Betteredg.....	Oct. 12, 1883..	38 01	38 01	38 01
Wayne.....	James Chase.....	Unknown.....	Oct. 5, 1883..	45 14	45 14	
".....	Mathew Denne.....	Wm. Benson.....	Oct. 13, 1883..	16 60		
".....	".....	Bill Nix.....	Oct. 13, 1883..	16 60		
".....	".....	Thos. Gonis.....	Nov. 13, 1883..	16 16		
".....	".....	Michael Gleason.....	Dec. 8, 1883..	82 25		
".....	".....	Kinna Nixon.....	Jan. 17, 1884..	16 16		
".....	".....	One Peter.....	Jan. 17, 1884..	16 16		
".....	".....	Chas. Lee.....	Feb. 28, 1884..	16 16		
".....	".....	J. Line.....	Mar. 19, 1884..	16 16		
".....	".....	John Wells.....	June 11, 1884..	16 16		
".....	".....	Jack King.....	June 11, 1884..	16 16		
".....	".....	Wm. Burtram.....	June 11, 1884..	16 16		
".....	".....	Wm. S. Harrason.....	July 18, 1884..	70 93		
".....	".....	Philip King.....	July 10, 1884..	16 16	331 82	
".....	Eugene Weber.....	Unknown.....	Dec. 13, 1883..	47 77		
".....	".....	".....	July 10, 1884..	16 69	61 46	
".....	Oliver M. Dix.....	John Batterville.....	Feb. 28, 1884..	127 39	127 39	
".....	John Lock.....	Unknown.....	Aug. 26, 1884..	45 15		
".....	".....	Eugene Young.....	Sept. 5, 1884..	61 92		
".....	".....	Ida Wilby.....	Sept. 4, 1884..	18 28	125 35	
".....	Rudolph Graden.....	Unknown.....	Sept. 5, 1884..	36 65	36 65	
".....	Francis Murphy.....	".....	Sept. 17, 1884..	45 01		
".....	".....	".....	Sept. 17, 1884..	34 94	97 95	
".....	M. H. Coan.....	".....	Aug. 11, 1884..	24 96	24 96	
".....	Irving Wood.....	".....	July 10, 1884..	22 30	22 30	
".....	Thos. H. Sims.....	".....	Aug. 11, 1884..	29 49	29 49	884 53
Total.....						\$1,627 52

<sup>a</sup> For apportionment to counties, see Table No. 40.

**Table No. 42.**—*Showing names of Non-Resident Insane and the amounts paid for their Support under Sec. 46, Act 194, 1877; also the County from which each was sent.*

COUNTIES.	NAME OF PERSON.	ASYLUM.		Amount in each County.	Totals.
		Eastern.	Michigan.		
Barry .....	Fannie Randall .....		\$223 00	\$223 00	\$223 00
Bay .....	Christoff Webber .....	\$226 22			
" .....	John O. Connell .....	61 06		287 28	287 28
Charlevoix .....	Elizabeth Clark .....		223 45	223 45	223 45
Cheboygan .....	Robt. McMurray .....	237 92			
" .....	Henry Lovelay .....	254 91		492 83	492 83
Chippewa .....	Adolphus Schneltzer .....		221 64	221 64	221 64
Emmet .....	Mary Elizabeth Thayer .....		43 44	43 44	43 44
Genesee .....	Statie B. Wells .....	224 58			
" .....	John Miller .....	55 80		280 38	280 38
Huron .....	Thos. Glenn .....	220 90		229 90	220 90
Ingham .....	Sarah Frank Robinson .....	231 21		231 21	231 21
Ionia .....	Amos Powers .....	232 22			
" .....	Henry Gamage .....		143 32	385 54	385 54
Jackson .....	Chas. Irish .....		228 92		
" .....	Mary Whetstone .....		115 28	342 20	342 20
Kalamazoo .....	Fredorick W. Hatcher .....		190 53		
" .....	Evaline P. Russell .....		222 57		
" .....	Mary E. Truax .....		23 55		
" .....	Elizabeth Thayer .....		230 56	667 21	667 21
Livingston .....	Margaret Gregory .....	218 14		218 14	218 14
Mackinac .....	Michael Reardon .....	65 35			
" .....	Paul Shirley .....		228 13	293 48	293 48
Marquette .....	Sam'l S. Mayberry .....		217 79	217 79	217 79
Muskegon .....	Catherine Farrell .....		215 14		
" .....	Wm. Schlegel .....		226 79		
" .....	Martin Hessing .....	204 37		646 30	646 30
Oakland .....	Geo. B. Mathews .....	236 72		236 72	236 72
Ottawa .....	John D. Kelly .....		222 09	222 09	222 09
Saginaw .....	Timothy Collins .....	230 70		230 70	230 70
Total .....		\$2,700 10	\$2,994 20		\$5,694 30

Table No. 43.—General Fund Expenditures on Allowances of Board of State Auditors, under Section 289, Compiled Laws of 1881.

	AUDITOR GENERAL.		Land Office.	Secretary of State's Office.	Executive Office.	Treasurer's Office.	Commissioner of Labor.	Legislature of 1883.	Bal.
	Use of Counties.	Use of Office.							
Printer.....	\$49 76	\$3,748 04	\$150 40	\$16,913 46	\$43 56	\$3 25	\$28 05	.....	.....
Printing.....	3,063 80	969 55	177 73	1,504 56	24 55	124 25	230 20	\$371 51	.....
Binding.....	1 50	1,205 38	159 75	1,323 93	75 75	67 14	85 14	630 00	.....
Postage.....	.....	4 00	440 00	4,198 00	154 30	267 00	.....	.....	.....
Stationery.....	.....	402 61	255 53	435 67	69 04	137 25	189 53	.....	.....
Express and Telegraph.....	.....	107 51	32 73	330 26	94 49	8 60	.....	148 00	.....
Boxes and Freight.....	.....	2 50	.....	478 30	1 43	13 32	.....	.....	.....
Traveling Expenses.....	.....	40 56	.....	4 63	22 00	13 60	.....	.....	.....
Miscellaneous.....	.....	23 75	23 00	57 70	.....	.....	.....	.....	.....
Totals.....	\$3,153 06	\$6,492 68	\$1,237 43	\$25,375 55	\$340 17	\$613 89	\$353 09	\$1,338 51	.....

Table No. 43.—Continued.

	Commissioner of Railroads.	State Reporter.	Reports of State Officers and Boards.	State Officers and Capitol.	Session and Territorial Laws.	Attorney General's Office.	Supt. of Public Instruction's Office.	Bal.
Paper.....	\$165 73	.....	.....	\$38 00	.....	33 15	\$178 63	11,899 59
Printing.....	59 16	.....	\$31,971 76	.....	\$576 11	495 06	478 48	1,614 39
Binding.....	23 95	.....	10,918 00	.....	839 80	2 25	77 60	6,051 06
Postage.....	100 00	.....	3 00	8 00	.....	111 50	657 00	6,375 80
Stationery.....	60 30	.....	23 56	57 01	.....	63 13	133 71	2,076 11
Express and Telegraph.....	185 87	.....	4 35	63 60	.....	26 43	63 63	1,316 61
Boxes and Freight.....	2 00	.....	.....	435 31	.....	57 75	163 64	1,310 54
Traveling Expenses.....	14 10	.....	.....	13,098 48	.....	.....	.....	700 92
Fuel and Lights.....	.....	.....	.....	34,064 45	.....	100 00	.....	14,194 68
Employees.....	375 00	.....	.....	8,260 03	.....	.....	.....	24,539 45
Repairs and Supplies.....	95 00	4 00	4 50	.....	.....	.....	8 70	8,390 72
Examining Lands.....	.....	.....	.....	.....	.....	.....	.....	7,117 43
Advertising.....	.....	.....	.....	.....	.....	.....	.....	125 30
Miscellaneous.....	183 20	.....	.....	116 45	.....	13 50	4 00	8,123 68
Totals.....	\$1,220 30	\$6 25	\$32,934 51	\$17,111 83	\$1,400 31	\$389 76	\$1,751 56	\$138,028 30

<sup>a</sup> Includes \$160.18 for K. R. Crossings, \$28.30 for Board of Control for Railroads, \$33.19 for Board of Health, and \$56.63 for Board of Corrections and Charities.

<sup>b</sup> \$104.45 more than shown in Table 13. The variation is accounted for as follows: Du

of Awards of Board, but in October, 1883, an examination disclosed an amount of \$104.16 paid

of Labor and Industrial Statistics. The error was corrected by transfer between the two a

Board in last year's report, the actual disbursements this year are reported this much less,

principle is observed in the appropriation Table this year. Vouch

made for the shortage and handed to the Board for allowance. V

was discovered the amount was returned to the Treasury. This 7

For above reason, deduct for amount taken from the account in T

For above reason, deduct for error in Voucher No. 53, 225.....

For above reason, add for error in Voucher No. 53, 750.....

Amount as in Table No. 13.....

..... \$104 16

..... \$104 58

..... 30

..... \$157,931 72

Table No. 44.—Amount Paid for Advertising Lands offered for sale for Delinquent Taxes in May, 1884, under Sec. 69, Act No. 9, 1882, and Publishing Notices of Sale of State Tax Lands, Sec. 4, Act 7, 1882.

COUNTIES.	No. of Descriptions Advertised.	Amount at 30 cents Each.	No. of Incorrect Descriptions.	Amount Deducted for Incorrect Descriptions.	Amount Paid for each County.	Notice of Sale of State Tax Lands.	Total.
Totals .....	56,467	\$16,940 10	290	\$87 00	\$16,853 10	\$310 80	\$17,163 90
Alcona.....	927	\$278 10	2	\$0 60	\$277 50	\$4 20	\$281 70
Allegan.....	605	181 50	.....	.....	181 50	4 20	185 70
Alpena.....	3,008	902 40	6	1 80	900 60	a	900 60
Antrim.....	397	119 10	.....	.....	119 10	4 20	123 80
Arenac.....	No list	this year.—	Included	in Bay.			
Baraga.....	477	143 10	.....	.....	143 10	4 20	147 80
Barry.....	95	28 50	.....	.....	28 50	4 20	32 70
Bay.....	2,144	643 20	20	6 00	637 20	4 20	641 40
Benzie.....	266	79 80	3	90	78 90	4 20	83 10
Berrien.....	474	142 20	.....	.....	142 20	4 20	146 40
Branch.....	54	16 20	.....	.....	16 20	a	16 20
Calhoun.....	123	39 90	.....	.....	39 90	a	39 90
Cass.....	38	11 40	.....	.....	11 40	4 20	15 60
Charlevoix.....	136	40 80	.....	.....	40 80	4 20	45 00
Cheboygan.....	918	275 40	4	1 20	274 20	4 20	278 40
Chippewa.....	1,323	396 90	1	30	396 60	4 20	401 80
Clare.....	968	296 40	3	90	295 50	4 20	299 70
Clinton.....	117	35 10	3	90	34 20	4 20	38 40
Crawford.....	289	86 70	3	90	85 80	4 20	90 00
Delta.....	1,455	436 50	14	4 20	432 30	4 20	436 50
Eaton.....	112	33 60	1	30	33 30	4 20	37 50
Emmet.....	590	177 00	2	60	176 40	4 20	180 60
Genesee.....	213	63 90	.....	.....	63 90	4 20	68 10
Gladwin.....	1,164	349 20	.....	.....	349 20	4 20	353 40
Grand Traverse.....	209	62 70	.....	.....	62 70	4 20	66 90
Gratiot.....	491	147 30	2	60	146 70	4 20	150 90
Hillsdale.....	18	5 40	.....	.....	5 40	4 20	9 60
Houghton.....	1,512	453 60	.....	.....	453 60	4 20	457 80
Huron.....	497	149 10	1	30	148 80	4 20	153 00
Ingham.....	342	102 60	2	60	102 00	4 20	606 20
Ionia.....	104	31 20	.....	.....	31 20	4 20	35 40
Iosco.....	1,404	421 20	2	60	420 60	4 20	424 80
Isabella.....	898	269 40	4	1 20	268 20	4 20	272 40
Isle Royal.....	No delin	quent lands.					
Jackson.....	224	67 20	2	60	66 60	4 20	70 80
Kalamazoo.....	100	30 00	2	60	29 40	4 20	33 60
Kalkaska.....	420	126 00	1	30	125 70	a	125 70
Kent.....	1,012	303 60	13	3 90	299 70	4 20	303 90
Keweenaw.....	482	144 60	1	30	144 30	4 20	148 50
Lake.....	362	108 60	2	60	108 00	4 20	112 20
Lapeer.....	168	50 40	.....	.....	50 40	4 20	54 60
Leelanaw.....	268	80 40	2	60	79 80	4 20	84 00
Lenawee.....	200	60 00	2	60	59 40	4 20	63 60
Livingston.....	63	18 90	1	30	18 60	4 20	22 80
Mackinac.....	465	139 50	.....	.....	139 50	4 20	143 70
Macomb.....	24	7 20	1	30	6 90	4 20	11 10
Manistee.....	1,062	318 60	.....	.....	318 60	4 20	322 80
Manitou.....	282	84 60	1	30	84 30	4 20	88 50
Marquette.....	2,693	807 90	20	6 00	801 90	4 20	806 10
Mason.....	428	128 40	12	3 60	124 80	4 20	129 00
Mecosta.....	793	237 90	2	60	237 30	4 20	241 50
Menominee.....	965	286 50	12	3 60	282 90	4 20	287 10
Midland.....	1,402	420 60	2	60	420 00	4 20	424 20
Missaukee.....	1,113	333 90	.....	.....	333 90	4 20	338 10
Monroe.....	142	42 60	1	30	42 30	4 20	46 50

a Bill not presented, \$4.20 due.

Table No. 44.—Continued.

COUNTIES.	No. of Descrip- tions Ad- vertised.	Amount at 3 cents Each.	No. of Incorrect Descrip- tions.	Amount Deducted for Incor- rect De- scriptions.	Amount Paid for each County.	Notice of Sale of State Tax Lands.	Total.
Montcalm.....	911	\$273 30	1	\$0 30	\$273 00	\$4 20	\$177 20
Montmorency.....	1,153	345 90	.....	.....	345 90	4 20	350 10
Muskegon.....	1,193	357 90	4	1 20	356 70	4 20	360 90
Newaygo.....	1,289	386 70	3	90	385 80	4 20	390 00
Oakland.....	151	45 30	.....	.....	45 30	4 20	49 50
Oceana.....	960	288 00	2	60	287 40	4 20	291 60
Ogenaw.....	1,909	572 70	4	1 20	571 50	4 20	575 70
Ontonagon.....	2,563	768 90	6	1 80	767 10	4 20	771 30
Osceola.....	757	227 10	.....	.....	227 10	4 20	231 30
Oscoda.....	506	151 80	.....	.....	151 80	4 20	156 00
Otsego.....	338	101 40	1	30	101 10	4 20	105 30
Ottawa.....	729	218 70	1	30	218 40	4 20	222 60
Presque Isle.....	1,275	382 50	5	1 50	381 00	4 20	385 20
Roscommon.....	1,242	372 60	6	1 80	370 80	4 20	375 00
Saginaw.....	1,715	514 50	7	2 10	512 40	4 20	516 60
Sanilac.....	959	287 70	3	90	286 80	4 20	291 00
Schoolcraft.....	1,027	308 10	43	12 90	295 20	4 20	299 40
Shiawassee.....	216	64 80	.....	.....	64 80	4 20	69 00
St. Clair.....	608	182 40	17	5 10	177 30	4 20	181 50
St. Joseph.....	31	9 30	.....	.....	9 30	4 20	13 50
Tuscola.....	799	239 70	2	60	239 10	4 20	243 30
Van Buren.....	350	105 00	1	30	104 70	4 20	108 90
Washtenaw.....	67	20 10	4	1 20	18 90	4 20	23 10
Wayne.....	1,186	355 80	26	7 80	348 00	4 20	352 20
Wexford.....	477	143 10	4	1 20	141 90	4 20	146 10

Table No. 45.—Recapitulation of Tables Nos. 46 to 51, inclusive, showing Amount of Specific Taxes Unpaid Sept. 30, 1883; Amount Charged in Fiscal Year; Amount Paid and Amount Unpaid Sept. 30, 1884.

CLASS OF TAX.	No. of Table.	Unpaid Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
River Improvement.....	46	\$2,841 12	\$416 77	\$3,257 89	\$431 77	\$2,826 12
Railroad.....	47	62,321 57	679,735 70	742,057 27	617,629 03	124,428 24
Insurance.....	48	.....	126,432 70	126,432 70	126,432 70	.....
Plank Road.....	49	182 44	811 41	993 85	723 81	270 04
Express.....	49	.....	2,356 35	2,356 35	2,356 35	.....
Telegraph and Telephone.....	49	.....	10,144 99	10,144 99	10,144 99	.....
Mining.....	50	10,584 17	45,544 57	56,128 74	43,306 32	12,822 42
Freight, Sleeping, and Palace Car	51	872 99	2,316 68	3,189 67	1,579 23	1,610 44
Totals.....	.....	\$76,802 29	\$667,759 17	\$944,561 46	\$802,604 20	\$141,957 26



**Table No. 46.—River Improvement Specific Taxes Due, Amount Collected during Fiscal Year and Corporations paying the same; also, Amount remaining Unpaid, September 30, 1884.**

COMPANIES.	When Due.	Capital Paid in.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
An Gres, East Branch.	July, 1876.	\$6,347 85	\$68 48	-----	\$1,073 36	-----	\$1,073 36
" " "	" 1877.	9,729 25	97 29	-----			
" " "	" 1878.	12,154 00	121 54	-----			
" " "	" 1879.	12,155 55	121 55	-----			
" " "	" 1880.	33,475 55	334 75	-----			
" " "	" 1881.	33,475 55	334 75	-----	1,125 99	-----	1,125 99
An Sable	" 1879.	27,461 75	274 62	-----			
"	" 1880.	27,786 75	277 87	-----			
"	" 1881.	28,675 28	286 75	-----			
"	" 1882.	28,675 28	286 75	-----	90 00	\$90 00	
Little South Branch, Pere Marquette	" 1883.	4,000 00	40 00	-----			
Little South Branch, Pere Marquette	" 1884.	5,000 00	-----	\$50 00	503 54	251 77	251 77
Manistee River	" 1883.	25,177 73	251 77	-----			
"	" 1884.	25,177 73	-----	251 77	300 00	-----	300 00
South Branch River	" 1872.	7,500 00	75 00	-----			
" " "	" 1873.	7,500 00	75 00	-----			
" " "	" 1874.	7,500 00	75 00	-----			
" " "	" 1875.	7,500 00	75 00	-----			
South Branch	" 1884.	4,000 00	-----	40 00	40 00	40 00	50 00
Tahquamenon	" 1884.	5,000 00	-----	50 00	50 00	-----	
Van Etten Creek	" 1882.	2,500 00	25 00	-----	75 00	50 00	25 00
"	" 1883.	2,500 00	25 00	-----			
"	" 1884.	2,500 00	-----	25 00			
Totals to Table No. 45	-----	\$325,792 27	\$2,841 12	\$416 77	\$3,257 89	\$431 77	\$2,826 12

**Table No. 47.—Railroad Specific Taxes Due; Amount Collected during the Fiscal Year and Corporations paying the same; also Amount Remaining Unpaid September 30, 1884.**

COMPANIES.	When Due.	1 Basis of Tax.		Unpaid Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
		Gross Earnings.	Average No. of Miles.					
CHARTERED COMPANIES:								
Detroit, Grand Haven and Milwaukee .....	July, 1884	a \$2,517,140 00	.....	.....	\$25,171 40	\$25,171 40	\$25,171 40	
Erie and Kalamazoo .....	Jan., 1884	b 861,787 78	.....	.....	3,308 94	3,308 94	3,308 94	
Grand River Valley .....	" 1884	a 300,000 00	.....	.....	14,934 00	14,934 00	14,934 00	
Lake Shore and Michigan Southern .....	" 1884	b 1,500,000 00	.....	.....	43,434 66	43,434 66	43,434 66	
Michigan Central .....	" 1884	a 491,200 00	.....	.....	134,083 20	134,083 20	134,083 20	
GENERAL LAW COMPANIES:								
Bay View, Little Traverse and Mackinac .....	July, 1884	6,337 57	5.68	.....	126 75	126 75	126 75	
Huckley and Douglas .....	" 1884	21,372 50	8.5	.....	427 45	427 45	427 45	
Canada Southern Bridge Co. ....	" 1884	10,444 60	8.66	.....	208 89	208 89	208 89	
Chicago and Canada Southern .....	" 1884	47,635 43	62.94	.....	952 71	952 71	952 71	
Chicago and Grand Trunk .....	" 1884	898,000 00	224.	.....	49,999 19	49,999 19	25,000 00	\$24,999 19
Chicago and Northwestern .....	" 1881	1,089,806 17	210.11	d \$3,469 57	.....	79,333 32	75,863 75	3,469 57
" " .....	" 1884	840,440 00	307.49	.....	75,863 75	28,552 16	28,552 16	
Chicago and West Michigan .....	" 1884	1,299,980 00	378.28	.....	7,037 12	7,037 12	7,037 12	
Chicago, Detroit and Canada Grand Trunk June.	" 1884	1,427,607 92	59.37	.....	792 08	792 08	.....	792 08
Chicago, Saginaw and Canada .....	" 1884	237,480 00	38.	.....	828 16	1,688 44	1,688 44	
Cincinnati, Wabash and Michigan .....	" 1883	16,407 89	7.83	.....	1,360 28	.....	.....	
" " .....	" 1884	68,013 79	33.4	.....	14,128 69	14,128 69	14,128 69	
Detroit and Bay City .....	" 1884	599,000 00	147.25	.....	2,504 54	2,504 54	.....	2,504 54
detroit, Bay City and Alpena .....	" 1884	78,289 50	58.23	.....	8,051 23	8,051 23	8,051 23	
detroit, Butler and St. Louis .....	" 1884	125,227 18	105.1	.....	962 98	962 98	962 98	
detroit, Hillsdale and Southwestern .....	" 1884	402,561 51	65.2	.....	38,046 94	38,046 94	38,046 94	
detroit, Hillsdale and Southwestern .....	" 1884	48,143 86	246.16	.....	4,795 78	4,795 78	4,795 78	
detroit, Lansing and Northern .....	" 1884	934,640 00	246.16	.....	12,025 96	12,025 96	12,025 96	
detroit, Mackinac and Marquette .....	" 1894	611,804 57	153.9	.....	203 52	2,054 86	2,054 86	
detroit, Monroe and Toledo .....	" 1884	239,789 41	54.67	.....	1,851 84	.....	.....	
detroit, Union Railroad Depot and Station .....	" 1883	218,680 00	.....	.....	.....	89,955 37	30,406 52	\$59,549 85
" " " " .....	" 1884	255,078 70	.....	.....	.....	.....	.....	
Flint and Pere Marquette .....	" 1884	8,140 69	.....	.....	.....	.....	.....	
" " " " .....	" 1883	74,043 70	846.9	d \$30,406 52	.....	.....	.....	
" " " " .....	" 1883	1,387,600 00	361.31	.....	59,548 85	2,122 13	2,122 13	
Fort Wayne and Jackson .....	" 1884	755,150 53	44.2	.....	47,061 45	47,061 45	47,061 45	
Grand Rapids and Indiana .....	" 1884	1,445,240 00	.....	.....	.....	.....	.....	
	" 1884	1,021,468 18	.....	.....	.....	.....	.....	
	" 1884	103,106 41	.....	.....	.....	.....	.....	
	" 1881	1,209,160 00	.....	.....	.....	.....	.....	
	" 1881	763,274 65	.....	.....	.....	.....	.....	



Table No. 47.—Continued.

COMPANIES.	When Due.	1 BASIS OF TAX.		Unpaid Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
		Gross Earnings.	Average No. of Miles.					
GENERAL LAW COMPANIES—Continued:								
Saginaw, Tuscola and Huron	July, 1883	\$24,157 71	37.09	\$483 15	861 78	\$1,344 93	-----	\$1,344 93
"	" 1884	43,069 13	37.09	-----	2,194 60	2,194 60	\$2,194 60	-----
Saginaw Valley and St. Louis	" 1884	109,729 81	45.1	-----	102 42	102 42	-----	102 42
St. Joseph Valley	" 1884	5,121 08	10.	-----	-----	-----	-----	-----
Tawas and Bay County	" 1883	69,939 00	28.	1,399 38	-----	1,399 38	1,399 38	-----
Toledo, Ann Arbor and Grand Trunk	" 1881	66,034 61	41.	1,320 69	-----	-----	-----	-----
"	" 1882	108,944 92	56.	2,178 90	-----	-----	-----	-----
"	" 1883	137,207 16	76.	2,744 14	-----	10,101 64	1,320 69	8,780 95
"	" 1884	103,335 45	58.	-----	3,857 91	-----	-----	-----
Toledo and South Haven	" 1883	7,989 83	9.	159 80	-----	385 15	-----	385 15
"	" 1884	11,267 47	9.	-----	225 35	-----	-----	-----
Toledo, Canada Southern and Detroit	" 1884	189,080 00	47.27	-----	8,164 98	8,164 98	8,164 98	-----
Traverse City	" 1884	146,112 66	26.	-----	733 14	733 14	733 14	-----
Wabash, St. Louis and Pacific	" 1883	36,656 75	73.28	1,416 80	-----	1,416 80	-----	1,416 80
West Branch and Moorestown	" 1884	145,780 06	11.2	-----	155 75	155 75	-----	155 75
STREET RAILWAY COMPANIES:								
Bay City	" 1878	50,000 00	-----	30 24	-----	530 24	-----	530 24
"	" 1879	50,000 00	-----	950 00	-----	-----	-----	-----
Port Huron and Gratiot	" 1880	50,000 00	-----	230 00	-----	-----	-----	-----
"	" 1873	17,550 00	-----	87 75	-----	263 25	87 75	175 50
"	" 1876	17,550 00	-----	87 75	-----	-----	-----	-----
"	" 1877	-----	-----	87 75	-----	100 00	-----	100 00
West Side Street Railway Co., Grand Rapids	" 1880	10,000 00	-----	50 00	-----	-----	-----	-----
"	" 1881	10,000 00	-----	50 00	-----	-----	-----	-----
Totals to Table No. 45	-----	-----	-----	\$62,321 57	\$679,735 70	\$742,057 27	\$617,639 03	\$124,428 24

<sup>1</sup> Detroit, Grand Haven and Milwaukee, 1 per cent on paid-in capital; Erie and Kalamazoo  $\frac{1}{2}$  per cent, and all other chartered companies  $\frac{1}{4}$  per cent on paid-in capital and loans; General Law Railroad Companies, 2 per cent on all gross earnings not exceeding \$4,000 per mile of road operated, and 3 per cent on excess of \$4,000 per mile; Companies for the construction of Union Railroad Stations and Depots, 2 $\frac{1}{2}$  per cent on gross earnings; Street Railway Companies,  $\frac{1}{4}$  per cent on paid-in capital.

<sup>2</sup> On General Law Companies, on certificate of the Railroad Commissioner.

<sup>3</sup> Tawas and Bay County succeeded by the Detroit, Bay City and Alpena.

<sup>4</sup> Detroit, Butler and St. Louis is controlled and operated by the Wabash, St. Louis and Pacific.

<sup>5</sup> Balance.

<sup>6</sup> Amount of paid-in capital.

<sup>7</sup> Estimated under Act 57, 1872.

<sup>8</sup> \$2,983.11 less than shown in Auditor General's Report for 1883, as the following taxes of 1882, on Street Railway Companies, were discharged under opinion of the Attorney General, dated Jan. 25, 1884: Cass Avenue \$167.11, Congress and Baker Street 139.87, Detroit City \$1,262.88, Fort Wayne and Elmwood \$780.00, Jackson City \$32.50, Peter's Train \$75.00, Reed's Lake \$125.00, St. Joseph and Benton Harbor \$31.25, Street Railway Co. of East Saginaw \$125.00, and Street Railway Co. of Grand Rapids \$250.00.



Table No. 43.—Continued.

NAME OF COMPANIES—DUE IN JAN.	Tax Paid	NAME OF COMPANIES—DUE IN JAN.	Tax Paid	NAME OF COMPANIES—DUE IN JAN.	Tax Paid
<b>FIRE—Foreign Companies:</b>		<b>LIFE:</b>		<b>LIFE:</b>	
Northern Assurance Co., London and	8318 29	Alma, Hartford, Conn.	8571 22	Union Central, C	927 78
Branches).....	541 42	Berkshire, Pittsfield, Mass.	659 23	Union Mutual, I	511 00
Thames and Mersey Marine, Liverpool,	733 89	Connecticut General, Hartford, Conn.	89 78	United States, N	780 95
England.....	941 73	Equitable of the U. S., New York, N. Y.	2,861 20	Washington, Ne	2,448 40
Transatlantic, Hamburg, Germany.....	1,016 20	Germania, New York, N. Y.	2,891 75		
Union Marine, Liverpool, Eng.....	835 03	and Annuity, Hartford,	193 04		
Western Assurance Co., Toronto, Ont.	306 28	N. Y.	14 83	Total received from Life Ins. Co's....	932,070 29
	761 19	mutual, New York, N. Y.	907 17		
	4,421 18	mutual, Boston, Mass.	41 39	<b>MISCELLANEOUS:</b>	
Sun Fire Office, London, England. (U. S.	609 05	Massachusetts Mutual, Springfield,	929 29	Fidelity and Casualty, New York, N. Y.	9187 11
Branches).....	279 73	Mass.	183 73	Guarantee Co. of North America, Mon-	281 78
England.....	37 11		406 78	real, Canada.....	263 15
Transatlantic, Hamburg, Germany.....	694 63		136 98	Hartford Steam Boiler Inspection and	11 29
			2,737 25	n.....	104 05
			2,535 45	N. Y.	
			221 69	ork, N. Y.	
			451 06		
			2,893 06		
			4,363 80		
			1,121 06	Total received from Miscellaneous Ins. Co's	2837 71
			270 06	Total received from Life Ins. Co's.....	22,190 28
			21 35	Total received from Fire Ins. Co's.....	93,904 51
			65 69		
			1,993 20		
			480 80		
				Aggregate Ins. Specific Tax to Table No. 45	\$125,483 70
<b>LIFE:</b>					
Accident Life, North America, in Do-					
minion of Canada.....	3004 00				

Table No. 49.—Plank Road, Express, and Telegraph Specific Taxes collected during Fiscal Year closing September 30, 1884, and Companies paying the same.

PLANK ROAD COMPANIES.	When Due.	<sup>1</sup> Net Profits.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
Anburn & Utica Gravel Road Company .....	July, 1884.	\$45 00	-----	\$2 25	\$2 25	\$2 25	
Birmingham & Pontiac Plank Road Company .....	" 1883.	449 99	\$22 50	-----	} 55 57	55 57	
Birmingham & Pontiac Plank Road Company .....	" 1884.	681 47	-----	33 07			
Clyde Plank and Macadamized Road Company .....	" 1884.	420 00	-----	21 00	21 00	21 00	
Detroit & Birmingham Plank Road Company .....	" 1873.	a 1,743 66	87 18	-----	} 338 84	149 18	\$189 66
Detroit & Birmingham Plank Road Company .....	" 1883.	1,239 92	62 00	-----			
Detroit & Birmingham Plank Road Company .....	" 1884.	3,723 27	-----	189 66			
Detroit & Erin Plank Road Company .....	" 1884.	1,415 82	-----	70 79	70 79	70 79	
Detroit & Lake St. Clair Plank Road Company .....	" 1884.	2,800 31	-----	140 02	140 02	140 02	
Detroit & Saline Plank Road Company .....	" 1883.	215 17	10 76	-----	} 109 86	109 86	
Detroit & Saline Plank Road Company .....	" 1884.	1,982 11	---	99 10			
Erie & Toledo Plank Road Company .....	" 1884.	20 60	-----	1 03	1 03	-----	1 03
Grand Rapids & Walker Plank Road Company .....	" 1884.	2,224 44	-----	111 22	111 22	111 22	
Grandville Plank Road Company .....	" 1884.	1,587 00	-----	79 35	79 35	-----	79 35
Pontiac & Auburn Plank or Gravel Road Company .....	" 1884.	211 00	-----	10 55	10 55	10 55	
Pontiac & Orchard Lake Gravel Road Company .....	" 1884.	1,067 47	-----	53 37	53 37	53 37	
Totals to Table No. 45.....		\$19,877 23	\$182 44	\$811 41	\$993 85	\$723 81	\$270 04
EXPRESS COMPANIES.						Tax Paid.	
American .....						\$1,594 12	
Canadian .....						127 82	
McClure & Co's .....						21 77	
United States .....						612 64	
Total to Table No. 45.....						\$2,356 35	
TELEGRAPH AND TELEPHONE COMPANIES.	When Due.	<sup>2</sup> Valuation.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
American District Telegraph Company .....	Jan., 1884.	\$2,447 10	-----	\$52 61	\$52 61	\$52 61	
Commercial Telegraph Co. ....	" 1884.	422 30	-----	9 08	9 08	9 08	
Lake Superior and Mineral Range Telegraph Co. ....	" 1884.	2,205 40	-----	47 42	47 42	47 42	
Michigan Bell Telephone Co. ....	" 1884.	54,174 75	-----	1,164 76	1,164 76	1,164 76	
Mutual Union Telegraph Co. ....	" 1884.	44,058 55	-----	947 26	947 26	947 26	
Telephone & Telegraph Construction Co. ....	" 1884.	126,868 45	-----	2,727 67	2,727 67	2,727 67	
Western Union Telegraph Co. ....	" 1883.	-----	-----	b 400 00	} 5,196 19	5,196 19	
Western Union Telegraph Co. ....	" 1884.	223,078 80	-----	4,796 19			
Totals to Table No. 45.....		\$453,255 35		\$10,144 99	\$10,144 99	\$10,144 99	

<sup>1</sup> Five per cent on net profits, Act 219, 1881.  
less 10 per cent of paid-in capital.

<sup>2</sup> Rate in 1883 .0215 on valuation.  
b Correction of error in tax of 1883.

a Net profits

**Table No. 50.—Mining Specific Taxes due, Amounts collected during Fiscal Year, and Corporations paying the same; also, Amounts remaining Unpaid September 30, 1884.**

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
COPPER:								
1 Allouez.....	July, 1884	875	1,377	-----	\$656 76	\$656 76	\$656 76	
2 Atlantic.....	" 1884	1,341	197	-----	1,005 83	1,005 83	1,005 83	
3 Aztec.....	" 1880	36	-----	\$27 00	-----	} 33 28	-----	\$33 28
".....	" 1880	8	787	6 28	-----		-----	
3 Bolt.....	" 1884	8	402	-----	6 15	6 15	6 15	
2 Calumet and Hecla.....	" 1884	16,562	1,045	-----	12,421 89	12,421 89	12,421 89	
1 Central.....	" 1884	634	556	-----	475 71	475 71	475 71	
1 Cliff.....	" 1883	33	53	24 77	-----	} 28 65	28 65	
".....	" 1884	5	574	-----	3 88		-----	
1 Conglomerate.....	" 1884	111	117	-----	83 30	83 30	83 30	
1 Copper Falls.....	" 1884	402	-----	-----	301 50	301 50	301 50	
3 Evergreen Bluff.....	" 1879	35	1,783	26 92	-----	} 38 32	-----	38 32
".....	" 1880	15	405	11 40	-----		-----	
2 Franklin.....	" 1884	1,744	1,308	-----	1,308 49	1,308 49	1,308 49	
2 Grand Portage.....	" 1880	17	1,423	13 28	-----	} 612 08	315 25	296 83
".....	" 1881	38	1,860	29 20	-----			
".....	" 1882	13	244	9 85	-----			
".....	" 1883	378	1,080	283 90	-----			
".....	" 1884	367	1,598	-----	275 85			
2 Hancock.....	" 1882	285	1,897	214 46	-----	} 599 01	-----	599 01
".....	" 1883	270	575	202 71	-----			
".....	" 1884	242	906	-----	181 84			
2 Houghton <sup>11</sup> .....	" 1880	14	1,760	11 16	-----	11 16	-----	11 16
2 Huron.....	" 1870	841	863	631 07	-----	} 957 61	326 54	631 07
".....	" 1884	435	785	-----	326 54			
3 International.....	" 1880	-----	417	16	-----	16	-----	16
3 Mass.....	" 1884	329	1,474	-----	247 30	247 30	247 30	
3 Minnesota.....	" 1884	3	220	-----	2 27	2 27	2 27	
4 Minong.....	" 1884	1	1,582	-----	1 34	1 34	1 34	
3 Nonesuch.....	" 1882	59	1,061	44 63	-----	} 62 05	62 05	
".....	" 1883	23	454	17 42	-----			
3 Ogima.....	" 1880	8	1,937	6 74	-----	} 14 14	-----	14 14
".....	" 1882	8	776	6 28	-----			
".....	" 1884	1	1,000	-----	1 12			
2 Osceola Consolidated.....	" 1884	2,128	409	-----	1,596 15	1,596 15	1,596 15	
2 Peninsula.....	" 1884	424	1,400	-----	318 52	318 52	-----	318 52
2 Pewabic.....	" 1884	585	1,847	-----	439 44	439 44	439 44	
1 Phoenix.....	" 1881	218	10	163 50	-----	} 527 44	-----	527 44
".....	" 1882	204	1,537	153 58	-----			
".....	" 1883	280	985	210 36	-----			
2 Quincy.....	" 1884	3,006	239	-----	2,254 59	2,254 59	2,254 59	
2 Ridge.....	" 1884	30	155	-----	22 55	22 55	22 55	
1 Saint Clair.....	" 1874	40	1,867	30 70	-----	} 161 32	-----	161 32
".....	" 1880	-----	1,476	55	-----			
".....	" 1881	6	1,195	4 93	-----			
".....	" 1882	60	1,393	45 52	-----			
".....	" 1883	43	1,126	32 67	-----			
".....	" 1884	62	1,225	-----	46 95	-----	-----	
2 South Pewabic.....	" 1870	823	857	617 57	-----	617 57	-----	617 57
2 Sumner <sup>12</sup> .....	" 1875	30	1,383	23 01	-----	} 25 74	-----	25 74
".....	" 1880	3	1,294	2 78	-----			
2 Tamarck.....	" 1884	3	1,435	-----	2 78	2 78	2 78	
3 Union of Lake Superior.....	" 1869	1	327	87	-----	87	-----	87
2 Wolverine.....	" 1883	32	1,457	24 55	-----	} 286 90	-----	286 90
".....	" 1884	349	1,622	-----	262 35			
Total Copper.....		33,494	1,507	\$2,877 77	\$22,243 10	\$25,120 87	\$21,558 54	\$3,562 33

<sup>1</sup> Mine in Keweenaw County.  
<sup>2</sup> Mine in Houghton County.  
<sup>3</sup> Mine in Ontonagon County.  
<sup>4</sup> Mine in Isle Royal County.

<sup>11</sup> Succeeded by Huron Copper Mining Co.  
<sup>12</sup> Succeeded by Hancock Mining Co.  
<sup>13</sup> Rate of tax on copper, 75c per ton; on iron, 1c. per ton; on coal,  $\frac{1}{2}$ c per ton.



Table No. 50.—Continued.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
IRON:								
Albion.....	July, 1880	3,244	-----	\$32 44	-----	\$32 44	-----	\$32 44
Argyle.....	" 1883	12,461	-----	124 61	-----	281 61	-----	281 61
".....	" 1884	15,700	-----	-----	\$157 00	-----	-----	-----
Bay State.....	" 1883	1,236	-----	12 36	-----	18 67	-----	18 67
".....	" 1884	631	-----	-----	6 31	-----	-----	-----
Beanfort.....	" 1884	18,319	-----	-----	183 19	183 19	-----	183 19
Bessimer.....	" 1879	8,505	-----	85 05	-----	-----	-----	-----
".....	" 1880	21,681	-----	216 81	-----	-----	-----	-----
".....	" 1881	18,347	-----	183 47	-----	949 17	\$590 99	358 18
".....	" 1882	16,718	-----	167 18	-----	-----	-----	-----
".....	" 1883	27,494	-----	274 94	-----	-----	-----	-----
".....	" 1884	2,172	-----	-----	21 72	-----	-----	-----
Boston.....	" 1884	19,968	-----	-----	199 88	199 88	199 88	-----
Brier Hill.....	" 1884	4,412	-----	-----	44 12	44 12	44 12	-----
Calumet.....	" 1884	29,112	-----	-----	291 12	291 12	-----	291 12
Cambria.....	" 1884	47,508	-----	-----	475 08	475 08	475 08	-----
Champion.....	" 1884	104,960	-----	-----	1,049 60	1,049 60	1,049 60	-----
Cheshire.....	" 1880	17,891	-----	178 91	-----	-----	-----	-----
".....	" 1881	13,201	-----	132 01	-----	367 66	-----	367 66
".....	" 1882	5,674	-----	56 74	-----	-----	-----	-----
Chicago.....	" 1882	5,531	-----	55 31	-----	55 31	-----	55 31
Cleveland.....	" 1884	218,219	-----	-----	2,182 19	2,182 19	2,182 19	-----
Cleveland Hematite.....	" 1880	19,500	-----	195 00	-----	-----	-----	-----
".....	" 1881	18,847	-----	188 47	-----	383 47	-----	383 47
Columbian.....	" 1881	5,496	-----	54 96	-----	-----	-----	-----
".....	" 1882	11,158	-----	111 58	-----	294 33	-----	294 33
".....	" 1883	12,065	-----	120 65	-----	-----	-----	-----
".....	" 1884	714	-----	-----	7 14	-----	-----	-----
Cornell.....	" 1881	30,856	-----	308 56	-----	308 56	-----	308 56
Crystal Falls.....	" 1883	9,461	-----	94 61	-----	99 16	99 16	-----
".....	" 1884	455	-----	-----	4 55	-----	-----	-----
Curry.....	" 1884	3,676	-----	-----	36 76	36 76	36 76	-----
Dalliba.....	" 1883	44,836	-----	448 36	-----	465 23	-----	465 23
".....	" 1884	1,687	-----	-----	16 87	-----	-----	-----
Delphio.....	" 1884	3,410	-----	-----	34 10	34 10	-----	34 10
Detroit.....	" 1884	12,314	-----	-----	123 14	123 14	123 14	-----
Dexter.....	" 1884	4,878	-----	-----	48 78	48 78	-----	48 78
East Champion.....	" 1884	4,453	-----	-----	44 53	44 53	-----	44 53
Edwards.....	" 1880	5,455	-----	54 55	-----	54 55	-----	54 55
Erie.....	" 1883	2,730	-----	27 30	-----	81 35	-----	81 35
".....	" 1884	5,405	-----	-----	54 05	-----	-----	-----
Etna.....	" 1884	1,091	-----	-----	10 91	10 91	-----	10 91
Great Western.....	" 1884	22,825	-----	-----	228 25	228 25	-----	228 25
Green Bay.....	" 1880	3,366	-----	33 66	-----	48 95	-----	48 95
".....	" 1881	1,529	-----	15 29	-----	-----	-----	-----
Hewitt.....	" 1883	9,666	-----	96 66	-----	171 82	-----	171 82
".....	" 1884	7,516	-----	-----	75 16	-----	-----	-----
Home.....	" 1880	850	-----	8 50	-----	8 50	8 50	-----
Humboldt.....	" 1884	31,898	-----	-----	318 66	318 66	318 61	-----
Indiana.....	" 1883	4,176	-----	41 76	-----	85 38	-----	85 38
".....	" 1884	4,362	-----	-----	43 62	-----	-----	-----
Iron Cliffs.....	" 1884	92,947	-----	-----	929 47	929 47	929 47	-----
Iron River.....	" 1883	100,369	-----	-----	1,003 69	1,003 69	1,003 69	-----
Jackson.....	" 1884	90,311	-----	-----	903 11	903 11	903 11	-----
Keel Ridge.....	" 1884	5,033	-----	-----	50 33	50 33	50 33	-----
Lake Superior.....	" 1884	200,799	-----	-----	2,007 99	2,007 99	2,007 99	-----
Lille.....	" 1884	2,442	-----	-----	24 42	24 42	24 42	-----
Lumbermen's.....	" 1884	102,354	-----	-----	1,023 54	1,023 54	1,023 54	-----
Manganese.....	" 1880	10,869	-----	108 69	-----	115 38	-----	115 38
".....	" 1881	669	-----	6 69	-----	-----	-----	-----

\* Mine in Marquette County.  
 \* Mine in Menominee County.

\* Rate of tax on copper, 75c per ton; on iron, 1c. per ton; on coal,  $\frac{1}{2}$ c. per ton.

Table No. 50.—Continued.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Due.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
IRON.—Continued.								
Marquette and Pacific Rolling Mill.....	July, 1876	37,806	.....	\$378 06	.....	\$1,867 26	.....	\$1,867 26
" " ".....	" 1877	50,891	.....	508 91	.....		.....	
" " ".....	" 1878	39,340	.....	393 40	.....		.....	
" " ".....	" 1879	30,581	.....	305 81	.....		.....	
" " ".....	" 1880	9,637	.....	96 37	.....		.....	
" " ".....	" 1881	15,172	.....	151 72	.....		.....	
" " ".....	" 1882	1,668	.....	16 68	.....		.....	
" " ".....	" 1883	163	.....	1 63	.....		.....	
" " ".....	" 1884	1,468	.....	.....	\$14 68	.....	.....	.....
† Mastodon .....	" 1883	3,477	.....	34 77	.....	221 25	.....	221 25
" .....	" 1884	18,648	.....	.....	186 48		.....	
† McComber .....	" 1884	14,676	.....	.....	146 76	146 76	.....	146 76
† Menominee .....	" 1884	265,889	.....	.....	2,658 89	2,658 89	\$ 2,658 89	.....
† Metropolitan .....	" 1884	36,335	.....	.....	363 35	363 35	363 35	.....
† Michigamme .....	" 1884	42,539	.....	.....	425 39	425 39	425 39	.....
† Milwaukee .....	" 1884	805	.....	.....	8 05	8 05	8 05	.....
† Nanaimo .....	" 1884	29,056	.....	.....	290 56	290 56	290 56	.....
† National .....	" 1884	21,030	.....	.....	210 30	210 30	210 30	.....
† Negaunee Concentrating Works.....	" 1884	10,483	.....	.....	104 83	104 83	104 86	.....
† New York Hematite..	" 1883	2,105	.....	21 05	.....	21 05	21 05	.....
† Northwestern .....	" 1884	7,147	.....	.....	71 47	71 47	71 47	.....
† Orion .....	" 1880	501	.....	5 01	.....	5 01	.....	5 01
† Paint River.....	" 1883	4,615	.....	46 15	.....	102 41	.....	102 41
" " .....	" 1884	5,626	.....	.....	56 26		.....	
† Pendell.....	" 1884	318	.....	.....	3 18	3 18	.....	3 18
† Penn .....	" 1884	238,341	.....	.....	2,383 41	2,383 41	2,383 41	.....
† Pittsburg and Lake Angeline.....	" 1884	27,259	.....	.....	272 59	272 59	272 59	.....
† Pittsburg and Lake Superior .....	" 1883	40,590	.....	405 90	.....	606 05	405 90	200 15
† Pittsburg and Lake Superior .....	" 1884	20,015	.....	.....	200 15		.....	
† Republic .....	" 1884	152,565	.....	.....	1,525 65	1,525 65	1,525 65	.....
† Saginaw .....	" 1884	9,108	.....	.....	91 08	856 22	856 22	.....
" .....	" 1884	76,514	.....	.....	765 14		.....	
† Spurr Mountain.....	" 1878	22,848	.....	228 48	.....	444 26	.....	444 26
" " .....	" 1879	2,189	.....	21 89	.....		.....	
" " .....	" 1880	1,409	.....	14 09	.....		.....	
" " .....	" 1883	8,872	.....	88 72	.....		.....	
" " .....	" 1884	9,108	.....	.....	91 08	.....	.....	.....
† Sterling .....	" 1884	3,619	.....	.....	36 19	36 19	36 19	.....
† St. Lawrence.....	" 1883	9,992	.....	99 92	.....	209 53	.....	209 53
" " .....	" 1884	10,961	.....	.....	109 61		.....	
† Swanzey .....	" 1882	9,337	.....	93 37	.....	545 64	.....	545 64
" .....	" 1883	31,497	.....	314 97	.....		.....	
" .....	" 1884	13,730	.....	.....	137 30		.....	
† Taylor .....	" 1884	6,189	.....	.....	61 89	61 89	61 89	.....
† Titan .....	" 1884	13,066	.....	.....	130 66	130 66	.....	130 66
† Union Mining Co. ....	" 1882	13,586	.....	135 86	.....	235 73	.....	235 73
" " .....	" 1883	9,987	.....	99 87	.....		.....	
† Union Mine.....	" 1884	4,834	.....	.....	43 34	43 34	43 34	.....
† Vulcan.....	" 1883	1,778	.....	17 78	.....	17 78	.....	17 78
† Watson .....	" 1881	3,104	.....	31 04	.....	31 04	.....	31 04
† West Republic.....	" 1884	30,734	.....	.....	307 34	307 34	307 34	.....
† Wetmore .....	" 1883	1,766	.....	17 06	.....	45 40	.....	45 40
" .....	" 1884	2,774	.....	.....	27 74		.....	
† Wheat.....	" 1884	6,625	.....	.....	66 25	66 25	.....	66 25
† Winthrop .....	" 1883	23,250	.....	232 59	.....	417 87	.....	417 87
" .....	" 1884	18,528	.....	.....	185 28		.....	
† Winthrop Hematite..	" 1884	31,619	.....	.....	316 19	316 19	.....	316 19
† York .....	" 1884	1,517	.....	.....	15 17	15 17	15 17	.....
† Youngstown .....	" 1884	15,292	.....	.....	152 92	152 92	152 92	.....
Total Iron.....	.....	3,025,528	.....	\$7,196 82	\$23,058 46	\$30,255 28	\$21,285 14	\$8,970 14

† Mine in Marquette County.  
† Mine in Menominee County.  
† Mine in Baraga County.

13 Rate of tax on copper, 75c. per ton; on iron, 1c. per ton; on coal, ¼c. per ton.

Table No. 50.—Continued.

COMPANIES.	When Due.	12BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Due.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
COAL:								
8 Cornnna.....	July, 1881	12,252	-----	\$61 26	-----	} \$96 26	-----	\$96 26
9 ".....	" 1882	7,600	-----	35 00	-----		-----	
9 Enreka.....	" 1882	37,477	-----	187 38	-----	187 38	-----	187 38
9 Jackson.....	" 1884	48,119	-----	-----	\$240 59	240 59	\$240 59	
9 Michigan.....	" 1882	23,989	-----	119 93	-----	} 225 94	217 63	8 31
9 ".....	" 1883	21,203	-----	106 01	-----			
10 Williamston.....	" 1884	884	-----	-----	4 42	4 42	4 42	
Total Coal.....		150,924	-----	\$509 58	\$245 01	\$754 59	\$462 64	\$201 95
Total Copper.....		33,494	1,507	2,877 77	22,241 10	25,118 87	21,558 54	3,560 33
Total Iron.....		3,025,528	-----	7,196 82	23,058 46	30,255 28	21,285 14	8,970 14
		3,209,946	1,507					
Aggregate to Table No. 45.....		-----	-----	\$10,584 17	\$45,544 57	\$56,128 74	\$43,306 32	\$12,822 42

8 Mine in Shiawassee County.  
9 Mine in Jackson County.  
10 Mine in Ingham County.

12 Rate of tax on copper, 75c. per ton; on iron 1c. per ton; on coal, 1/2c. per ton.

**Table No. 51.—Freight, Sleeping, and Palace Car Specific Taxes due, Amounts collected during the Fiscal Year, and Corporations paying the same; also, Amounts Unpaid September 30, 1884.**

COMPANIES— <sup>1</sup> ACTS 173, 1873, AND 152, 1883.	When Due.	Gross Receipts.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
American Refrigerator Trans- sit Fast Freight Line.....	July 1, 1884	\$46 80	-----	\$1 17	\$1 17	\$1 17	
Armour Refrigerator Line....	" 1884	3,430 16	-----	85 75	85 75	85 75	
Bansfield & Company.....	" 1884	123 61	-----	3 09	3 09	3 09	
Charles C. Comstock.....	" 1884	251 50	-----	6 29	6 29	6 29	
Chicago & G'd Trunk Car Co..	" 1884	9,874 48	-----	246 86	246 86	246 86	
Chickering & Kysor.....	" 1884	97 27	-----	2 43	2 43	2 43	
Cobbs & Mitchell.....	" 1884	202 02	-----	5 05	5 05	5 05	
Columbus & Hocking Coal and Iron Co.....	" 1884	489 50	-----	12 24	12 24	12 24	
Cummer Lumber Co.....	" 1884	979 82	-----	24 50	24 50	24 50	
Outler & Savidge Lumber Co..	" 1884	19 76	-----	49	49	49	
Detroit Car Co.....	Feb. 1, 1879	4,348 08	\$88 96	-----	170 09	-----	\$170 09
" ".....	" 1880	2,245 00	44 90	-----		-----	
" ".....	" 1881	1,911 68	38 23	-----		-----	
Detroit Car Loan Co.....	" 1879	5,714 92	114 30	-----	310 68	-----	310 68
" ".....	" 1880	5,800 00	116 00	-----		-----	
" ".....	" 1881	4,018 91	80 38	-----		-----	
Empire Transportation Co....	" 1876	6,165 96	123 32	-----	123 32	-----	123 32
Erie & Chicago Car Co.....	July 1, 1884	3,968 34	-----	99 21	99 21	99 21	
Estate of Jesse Hoyt, deceased	" 1884	1,176 65	-----	a 23 53	23 53	23 53	
Fraser Lubricator Co.....	" 1884	244 69	-----	6 12	6 12	6 12	
George H. Hammond & Co....	" 1884	202 02	-----	5 05	5 05	5 05	
Hood, Gale & Co.....	" 1884	61 67	-----	1 53	1 53	1 53	
International Car Co.....	" 1884	7,488 55	-----	187 21	187 21	187 21	
Jackson Rolling Stock Co.....	" 1884	653 08	-----	16 33	16 33	16 33	
James Haynes & Sons.....	" 1884	41 55	-----	1 03	1 03	1 03	
J. Cummer & Son.....	" 1884	971 23	-----	24 28	24 28	24 28	
Marshall Car Co.....	Feb. 1, 1879	5,031 84	100 64	-----	222 76	-----	222 76
" ".....	" 1880	3,074 00	61 48	-----		-----	
" ".....	" 1881	3,032 23	60 64	-----		-----	
Merchants' Despatch Trans- portation Co.....	July 1, 1884	28,890 01	-----	722 25	722 25	-----	722 25
Michigan Rolling Stock Co....	" 1884	1,034 64	-----	25 87	25 87	25 87	
New York Central Sleeping Car Co.....	" 1884	10,860 50	-----	271 51	271 51	271 51	
Osterhout & Fox Lumber Co..	" 1884	201 07	-----	5 03	5 03	5 03	
Ozias W. Shipman.....	" 1884	607 89	-----	15 20	15 20	-----	15 20
Peninsular Car Co.....	" 1884	7,825 00	-----	195 63	195 63	195 63	
Pierce, Charles W.....	" 1884	13 62	-----	34	34	34	
Pullman Palace Car Co.....	" 1884	4,375 50	-----	109 39	109 39	109 39	
Standard Oil Co.....	" 1884	1,257 35	-----	31 43	31 43	31 43	
Union Railroad & Transporta- tion Co.....	Feb. 1, 1874	2,307 22	46 14	-----	46 14	-----	46 14
Woodruff Sleeping & Parlor Coach Co.....	July 1, 1884	7,514 75	-----	187 87	187 87	187 87	
		{ \$43,649 84 }					
		{ 92,903 03 }					
Totals to Table No. 45.....	-----	-----	\$872 99	\$2,316 68	\$3,189 67	\$1,579 23	\$1,610 44

<sup>1</sup> Prior to 1884, under Act of 1873, 2 per cent on gross earnings; for 1884 and subsequent years, 2½ per cent on gross earnings.

a Figured at 2 per cent, should have been figured at 2½ per cent.

Table No. 52.—Interest on Surplus Revenue, etc.

Interest on Funds deposited.....				\$42,238 16
<b>INTEREST ON OVERDUE SPECIFIC TAXES:</b>				
<i>Railroads:</i>				
Canada Southern Bridge Co.—Tax due in 1884.....		\$3 04		
Detroit & Bay City Railroad Co.—Tax due in 1884.....		206 05		
Detroit, Grand Haven & Milwaukee Railway Co.—Tax due in 1884.....		249 62		
Flint & Pere Marquette Railroad Co.—Tax due in 1883.....		1,685 80		
Grand Rapids & Indiana Railroad Co.—Tax due in 1884.....		655 84		
Grand River Valley Railroad Co.—Tax due in 1884.....		156 81		
Hobart & Manistee Railroad Co.—Tax due in 1883.....		82 85		
Jackson, Lansing & Saginaw Railroad Co.—Tax due in 1884.....		411 45		
Kalamazoo & South Haven Railroad Co.—Tax due in 1881.....		18 52		
Michigan Air Line Railroad Co. (from Jackson west)—Tax due in 1884.....		48 61		
Michigan Central Railroad Co.—Tax due in 1884.....		1,407 87		
Michigan Midland & Canada Railway Co.—Tax due in 1881.....		1 95		
Mineral Range Railroad Co.—Tax due in 1883.....		95 83		
Port Huron & Gratiot Street Railway Co.—Tax due in 1875.....		42 25		
Saginaw Bay & Northwestern Railroad Co.—Tax due in 1883.....	\$251 93			
" " " " " " " " 1884.....	48 18			
Tawas & Bay County Railroad Co.—Tax due in 1883.....		300 03		
Toledo, Ann Arbor & Grand Trunk Railway Co.—Tax due in 1881.....		25 29		
Toledo, Canada Southern & Detroit Railway Co.—Tax due in 1884.....		273 49		
		119 07	\$5,733 90	
<i>Mining:</i>				
Belt Copper Mines—Tax due in 1884.....		\$0 05		
Bessemer Iron Co.—Tax due in 1879.....	\$17 94			
" " " " " " " " 1880.....	30 56			
" " " " " " " " 1881.....	13 02			
		61 52		
Brier Hill Mining Co.—Tax due in 1881.....		18		
Cliff Copper Co.—Tax due in 1883.....		1 74		
Copper Falls Mining Co.—Tax due in 1884.....		42		
Crystal Falls Mining Co.—Tax due in 1883.....		6 62		
Curry Iron Co.—Tax due in 1884.....		04		
Detroit Iron Co.—Tax due in 1884.....		24		
Grand Portage Copper Co.—Tax due in 1880.....	\$2 82			
" " " " " " " " 1881.....	4 16			
" " " " " " " " 1882.....	72			
		7 70		
Home Iron Co.—Tax due in 1880.....		1 79		
Iron River Co.—Tax due in 1884.....		2 93		
Keel Ridge Mine—Tax due in 1884.....		34		
Lillie Mining Co.—Tax due in 1884.....		07		
Mass Mining Co.—Tax due in 1884.....		48		
Menominee Mining Co.—Tax due in 1884.....		10 20		
Michigan Coal Co.—Tax due in 1882.....		8 28		
National Iron Mine—Tax due in 1881.....		25		
New York Hematite Mining Co.—Tax due in 1883.....		54		
Nonesuch Mining Co.—Tax due in 1882.....	\$3 96			
" " " " " " " " 1883.....	33			
		4 29		
Pittsburgh & Lake Angeline Iron Co.—Tax due in 1884.....		26		
" " " " " " " " 1883.....		4 58	112 52	
<i>Freight, Sleeping, and Palace Car:</i>				
Chickering & Kysor—Tax due in 1881.....		\$0 03		
Jackson Rolling Stock Co.—Tax due in 1884.....		15		
James Haynes & Sons—Tax due in 1884.....		01		
Woodruff Sleeping and Palace Coach Co.—Tax due in 1884.....		1 64	1 83	
<i>River Improvement:</i>				
Little South Branch Pere Marquette River Improvement Co.—Tax due in 1883.....		\$1 43		
Manistee River Improvement Co.—Tax due in 1883.....		10 18		
South Branch Improvement Co.—Tax due in 1884.....		62		
Van Etten Creek Improvement Co.—Tax due in 1882.....	\$1 07			
" " " " " " " " 1883.....	1 31	2 38	14 61	
<i>Plank Roads:</i>				
Birmingham & Pontiac Plank Road Co.—Tax due in 1883.....		\$0 46		
Detroit & Birmingham Plank Road Co.—Tax due in 1873.....	\$63 06			
" " " " " " " " 1883.....	1 27	64 33		
Detroit & Saline Plank Road Co.—Tax due in 1883.....	\$0 26			
" " " " " " " " 1884.....	1 60	1 86	66 65	5,929 51
<b>Total.....</b>				<b>\$48,167 67</b>

\* Includes \$13,365 interest on \$297,000.00 U. S. bonds held by Fund Commissioners.

Table No. 53.—Summary of Reports of Mining

COMPANIES.	CAPITAL STOCK PAID IN.		Amount Invested in Real Estate.	Amount of Personal Property.
	In Cash.	By Convey- ance of Property.		
Agogebic Iron and Pine Land Company.....	\$20,900 00	-----	\$20,250 00	-----
Allouez Mining.....	1,145,104 83	-----	16,983 57	\$121,110 83
Atlantic Mining.....	280,000 00	\$700,000 00	678,306 52	341,127 47
Beaufort Iron Mining.....	28,732 50	50,000 00	-----	14,187 07
Calumet & Hecla Mining.....	1,200,000 00	-----	4,388,128 16	2,942,949 63
Cambria Mining.....	500,000 00	-----	-----	540,870 43
Central Mining.....	100,000 00	-----	20,988 25	272,769 90
Champion Iron Mining.....	500,000 00	-----	493,000 00	553,114 97
Cleveland Iron Mining.....	500,000 00	2,000,000 00	121,771 72	504,395 57
Conglomerate Mining.....	1,150,000 00	1,250,000 00	1,379,969 85	82,821 89
Cræsus Mining.....	-----	200,000 00	-----	-----
Detroit Iron Mining Company, for 1882.....	-----	100,000 00	101,120 55	3,476 84
Detroit Copper Mining Company of Arizona.....	83,434 35	-----	93,508 32	39,137 07
Dexter Mining.....	14,645 00	100,000 00	97,199 38	2,400 62
Erie Iron Mining.....	21,018 00	422,000 00	-----	33,333 12
Grand Portage Copper Mining.....	50,000 00	-----	10,200 00	35,519 69
Iron Cliffs Mining.....	1,000,000 00	-----	933,142 21	401,914 19
Iron Star Mining.....	8,784 75	420,000 00	-----	425,000 00
Jackson Iron Mining.....	300,000 00	-----	319,874 64	711,659 30
John Duncan Land & Mining.....	40,000 00	37,000 00	77,000 00	-----
Lake Superior Iron Mining.....	-----	1,500,000 00	1,237,863 00	595,353 10
Lille Mining.....	500,000 00	-----	-----	488,548 15
Mass Mining, for 1882.....	149,202 00	-----	10,625 00	34,500 00
Michigan & Colorado Mining.....	19,000 00	337,525 00	359,436 25	5,000 00
Michigan Stone Mining.....	-----	30,000 00	5,000 00	25,000 00
Michigamme Mining.....	-----	d 500,000 00	500,000 00	65,664 96
Milwaukee Iron Mining.....	126,000 00	374,000 00	28,866 20	508,398 46
Minnesota Mining.....	446,000 00	-----	17,854 28	9,604 72
Minong Copper Mining.....	54,009 23	-----	16,000 00	2,765 40
New York Iron Mining.....	100,000 00	-----	2,500 00	730,206 42
Northwestern Iron Mining.....	40,000 00	-----	-----	8,408 91
Osceola Consolidated Mining.....	480,000 00	770,000 00	592,428 45	319,252 57
Parks Exploring, Mining & M'f'g Co.....	-----	6,000 00	-----	-----
Penn Iron Mining.....	375 00	1,373,125 00	1,004,235 20	665,775 57
Peninsular Iron Mining.....	90,000 00	110,000 00	110,000 00	82,581 90
Quincy Mining.....	-----	1,000,000 00	-----	617,253 50
Republic Iron Mining.....	2,500,000 00	-----	2,500,000 00	1,559,944 10
Ridge Copper Mining.....	210,000 00	200,000 00	203,541 00	9,925 23
Sterling Iron Mining.....	150,000 00	-----	101,114 00	15,978 00
Sturgeon River Land & Iron Mining.....	-----	6,000 00	6,000 00	-----
Summit Exploring Mining & M'f'g Co.....	10,000 00	800,000 00	800,000 00	-----
Tobin Exploring, Mining & M'f'g Co.....	-----	400,000 00	400,000 00	-----
The Metropolitan Iron & Land Co. of Mich..	142,650 00	600,000 00	e 600,000 00	-----
Union Iron Mining.....	149,900 00	50,000 00	121,155 00	168,131 52
Union Mills Plaster Mining.....	-----	109,475 00	-----	16,742 05
Total.....	\$12,809,755 70	\$13,445,125 00	\$17,419,963 03	\$12,925,163 14

a Quartz Rock.

b Unclassified Mineral.

c Cubic feet of stone.

Companies received during the Fiscal Year 1884.

INDEBTEDNESS.		Amount Due the Corporation.	PRODUCT.						PIG IRON MAN- UFACTURED.	
Unsecured or Floating.	Secured or Bonded.		COPPER.		IRON ORE.		OTHER MINERAL.		Gross Tons.	Lbs.
			Net Tons.	Lbs.	Gross Tons.	Lbs.	Tons.	Lbs.		
		\$340 30								
949,341 44		852 03	875	1,377						
36,902 64		763 02	1,341	197						
2,001 99		3,609 52			18,343	1,650				
785,600 07		2,604,129 46	16,562	1,045						
7,437 35		74,926 28			47,508					
22,627 29		273 99	634	556						
28,934 43		32,424 18			104,960					
46,546 70		342,403 98			217,029					
169,815 31		7,515 09	111	117						
2,000 00										
33,108 35		832 54			1,911					
11,833 54			1,457							
	\$26,908 07	2,577 01			4,878					
60,117 00		26,346 00			2,731					
145,113 46			367	1,598						
29,075 68	151,000 00	297,045 22			92,947		a 2,579		15,373	
2,500 00					122					
217,278 01		457,956 48			90,311				8,427	1,909
3,777 48		258,366 19			200,799					
1,696 29		3,818 50			2,442					
21,000 00			333	086						
9,000 00	46,000 00	4,000 00					b 2,000			
1,000 00		725 00					c 318,985			
14,453 19		139,284 08			42,539					
23,469 78		6,179 36			805					
3,449 83		3,650 83	3	056						
4,000 00		9,000 00	1	1,582						
25,465 12		67,006 75			45,296					
5,000 00		3,450 52			7,139					
57,064 07			2,128	409						
38,814 29		77,902 86			238,341					
17,563 55		25,406 81							8,451	
60,543 70		23,188 95	3,006	239						
111,933 92		62,767 07			152,534	590				
949 34		3,524 01	30	165						
					3,619					
		87 50								
		57,124 36			36,335					
74,406 85		30,225 58							6,829	1,680
16,055 12	87,500 00	4,865 32					f 6,401			
\$2,139,877 79	\$261,408 07	\$4,632,568 79	45,651	697	1,810,590				39,081	1,349

d Cash and property paid in on capital stock.  
e Real and personal estate combined.  
f Gypsum.

Table No. 54.—Summary of Reports of Plank and

COMPANIES.	Year covered by report.	Miles com- pleted.	Cost of Road.	Amount Borrowed.	Amount of all Money Expended.	CAPITAL	
						Amount of	Paid in.
Auburn & Utica Gravel Road Co.....	1883	4½	\$2,600 00	-----	-----	\$10,000 00	-----
Birmingham & Pontiac Plank Road Co.	1883	....	14,418 22	-----	-----	25,000 00	\$14,418 22
Clyde Plank & Macadamized Road Co..	1883	7	38,383 09	\$700 00	\$48,383 09	20,000 00	20,000 00
Detroit & Birmingham Plank Road Co.	1883	....	28,000 00	-----	-----	50,000 00	28,000 00
Detroit & Erin Plank Road Co.....	1883	....	52,000 00	-----	-----	52,000 00	52,000 00
Detroit & Howell Plank Road Co.....	1883	....	86,493 04	3,200 00	14,335 27	90,000 00	90,000 00
Detroit & Lake St. Clair Plank Road Co.	1883	....	14,336 27	-----	4,370 41	50,000 00	21,130 00
Detroit & Prairie Mound Plank R'd Co.	1883	7	-----	11,000 00	-----	22,000 00	10,671 00
Detroit & Saline Plank Road Co.....	1883	....	66,263 00	-----	-----	100,000 00	66,263 00
Erie & Toledo Plank Road Co.....	1883	6½	28,539 00	-----	-----	50,000 00	13,850 00
Grand Rapids & Walker Plank Road Co.	1883	7½	14,500 00	-----	14,500 00	25,000 00	-----
Grandville Plank Road Co. ....	1883	....	10,011 72	-----	3,502 48	24,000 00	9,600 00
Pontiac & Auburn Gravel Road Co.....	1883	3½	2,550 00	-----	-----	10,000 00	-----
Pontiac & Orchard L'e Gravel Road Co.	1883	10½	-----	-----	-----	20,000 00	13,000 00
Reed Lake Avenue Co. ....	1883	4½	-----	-----	-----	25,000 00	13,000 00

a Contingent expenses.

Table No. 55.—Receipts from Specific Taxes; Amount of, used in Payment of Interest on Trust Funds; Amount applicable to payment of Interest on Bonded Debt during Fiscal Year.

1884.				
Sept. 30.	Specific Tax applicable to payment of Interest.....	-----	-----	\$759,355 13
	Interest on Normal School Fund .....	-----	\$3,661 51	
	"    "    Agricultural College Fund .....	-----	18,739 02	
	"    "    University Fund.....	-----	34,618 66	
	"    "    Primary School Fund.....	\$217,010 89		
	"    "    "    "    Five Per Cent Fund.....	17,761 01	234,771 90	291,791 09
		\$234,771 90	\$291,791 09	
	Surplus carried to Table No. 56.....	-----	-----	\$467,544 04
	Surplus to credit of Primary School interest Fund (Table No. 56).....	438,665 68	438,665 68	
	Total transferred from Specific Tax Fund to Primary School Interest Fund .....	\$673,437 58		
	Aggregate transfers from Specific Tax Fund to Edu- cational Funds .....	-----	\$730,456 77	



Gravel Road Companies received during the Fiscal Year 1884.

Stock.	Earnings.		Receipts.		Divi- dends.	Set apart for Re- paration Fund.	Indebted- ness.	Net Profits.
	Whole Amount.	Expended on Road.	From Tolls.	Other Sources.				
	\$232 00	{ a \$30 00 157 00 }						\$45 00
\$14,418 22	1,665 67	{ a 616 30 887 90 }	\$1,665 67		\$456 50			661 47
20,000 00			2,647 78		1,120 00		\$700 00	420 00
		{ a 1,611 73 2,813 27 }	7,715 27	\$3 00	3,500 00			1,415 82
52,000 00	16,774 67	{ a 500 00 15,868 85 }	16,256 67	518 00	4,680 00			5,203 08
86,483 04	10,548 48	10,717 99	10,548 48	3,200 00	3,600 00		3,200 00	
21,130 00	7,170 72	4,370 41	7,122 72	48 00	4,650 00			2,800 31
22,000 00	2,045 30	2,569 04	2,045 30				11,236 00	
66,263 00	9,617 15	7,635 04	9,617 15			3,916 00		1,962 11
28,539 00	1,908 37	1,877 77	1,408 37	500 00			11,007 94	20 60
14,500 00	3,872 10	1,647 66	3,872 10					2,224 44
9,600 00	3,461 23	638 11	3,448 73	12 50	1,680 00			1,587 00
	796 00	{ a 265 00 320 00 }			211 00	300 00		211 00
	2,965 00	1,897 53	2,965 00		1,000 00			1,067 47
	2,219 19	{ a 407 50 1,863 34 }	2,219 19					

b Part of year 6½ miles operated.

Table No. 56.—Interest on Bonded Debt.

1884.			
apt. 30.	Specific Tax applicable to payment of Interest.....		\$467,564 04
	May, 1884, Interest on War Bounty Bonds.....	\$10,395 00	
	Nov., 1884, " " " " " ".....	8,190 00	18,585 00
	Amount transferred to Two-Million-Loan Sinking Fund for Premium on War Bounty Bonds (Table No. 3).....		\$448,979 04
			10,313 86
	Surplus to Primary School Interest Fund, Table No. 55 (see Table No. 3).....		\$438,665 68

Table No. 57.—Showing Amount of Cash paid to County Treasurers through Old and New Tax Law Divisions of Account during Fiscal Year ending September 30, 1884.

COUNTIES.	OLD TAX LAW DIVISION OF ACCOUNT.					NEW TAX LAW DIVISION OF ACCOUNT.					Aggregate.
	DURING QUARTER ENDING					DURING QUARTER ENDING					
	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	
Alcona.....	\$7,710 03	.....	90 25	.....	\$7,710 28	\$6,804 26	\$62 30	\$14 88	\$3,615 46	\$10,526 99	\$18,237 27
Allegan.....	.....	.....	.....	.....	.....	53 78	25 97	.....	17 30	97 05	97 05
Alpena.....	10,268 88	.....	13 43	.....	10,282 31	1,427 00	189 13	605 44	161 14	2,382 71	12,665 02
Antrim.....	4,673 21	.....	.....	\$106 30	4,781 51	1,825 18	72 89	41 91	1,784 67	3,727 65	8,509 16
Arenac.....	.....	.....	.....	.....	.....	.....	.....	.....	106 68	106 68	106 68
Baraga.....	2,217 26	.....	.....	.....	2,217 26	805 63	28 70	7 89	640 06	1,482 28	3,699 54
Barry.....	895 17	.....	87	.....	896 04	70 18	.....	.....	6 13	76 31	972 35
Bay.....	23,806 71	.....	.....	.....	23,806 71	3,452 22	.....	.....	1,587 38	5,039 60	28,846 31
Benzie.....	1,823 94	.....	.....	.....	1,823 94	516 45	102 40	.....	.....	617 85	2,441 79
Berrien.....	2,712 35	.....	2 56	.....	2,714 91	124 33	145 28	1 80	24 44	285 85	3,010 76
Branch.....	427 41	.....	.....	.....	427 41	49 84	.....	224 84	4 63	279 31	706 72
Calhoun.....	449 54	.....	.....	235 01	684 55	41 24	.....	.....	299 34	340 58	1,025 13
Cass.....	135 78	.....	.....	.....	135 78	1 74	3 49	113 56	2 05	120 84	256 62
Charlevoix.....	2,535 93	.....	2 96	.....	2,538 89	2,528 03	99 43	266 61	1,571 50	4,465 57	7,004 46
Cheboygan.....	4,580 87	.....	.....	.....	4,580 87	3,109 75	312 00	.....	.....	3,421 75	8,002 62
Chippewa.....	6,307 59	.....	.....	.....	6,307 59	14,485 99	944 88	.....	.....	15,430 87	31,738 46
Clare.....	6,581 34	.....	1 29	.....	6,582 63	1,812 18	231 89	106 71	.....	2,150 78	8,733 41
Clinton.....	133 78	.....	.....	.....	133 78	419 69	.....	.....	60 64	480 33	614 11
Crawford.....	3,165 90	.....	81	.....	3,166 71	4,188 06	247 40	141 33	422 07	4,998 86	8,165 57
Delta.....	5,214 21	.....	.....	.....	5,214 21	2,788 98	11 14	.....	550 82	3,350 94	8,565 15
Eaton.....	1,726 00	.....	.....	.....	1,726 00	97 89	1 98	222 20	34 89	355 96	2,081 96
Emmet.....	5,814 76	.....	31	.....	5,815 07	1,816 14	159 53	16 01	612 77	2,597 45	8,412 52
Genesee.....	2,503 09	.....	.....	.....	2,503 09	35 58	14	23	13 34	49 29	2,552 38
Gladwin.....	11,427 52	.....	7 01	.....	11,434 53	2,796 58	383 80	213 13	806 21	4,199 72	15,634 25
Grand Traverse.....	.....	.....	.....	.....	.....	678 17	57 36	27 90	756 59	1,520 02	1,520 02
Gratiot.....	116 75	.....	10 72	.....	127 47	866 90	.....	282 57	.....	1,149 47	1,276 94
Hillsdale.....	64 65	.....	.....	.....	64 65	24 92	.....	.....	22 57	47 49	112 14
Houghton.....	10,516 85	.....	.....	.....	10,516 85	9,543 45	348 58	68 24	28 14	9,988 41	20,505 66
Huron.....	3,810 43	.....	.....	.....	3,810 43	607 01	165 36	107 90	.....	880 27	4,690 70
Ingham.....	321 55	\$14 57	.....	.....	336 12	2,676 91	906 52	387 85	843 46	4,814 84	5,150 96
Ionia.....	668 61	.....	.....	.....	668 61	180 10	2 33	50 65	103 07	286 15	954 76
Iosco.....	9,368 18	.....	.....	.....	9,368 18	4,842 73	214 03	147 65	1,807 62	7,012 03	16,380 21
Isabella.....	5,665 49	.....	5 69	.....	5,661 18	1,917 98	838 23	75 68	1,010 57	3,842 36	9,503 54
Isle Royal.....	.....	8 95	.....	.....	8 95	.....	4 01	.....	.....	4 01	12 96
Jackson.....	2,163 08	.....	8 77	.....	2,163 85	28 54	8 92	9 96	30 71	78 13	2,244 98
Kalamazoo.....	687 31	.....	.....	.....	687 31	6 98	2 88	.....	5 90	15 76	703 07



Table No. 53.—Showing Amount of Cash Received from County Treasurers through Old and New Tax Law Divisions of Account during Fiscal Year ending September 30, 1884.

COUNTIES.	OLD TAX LAW DIVISION OF ACCOUNT.					NEW TAX LAW DIVISION OF ACCOUNT.					Aggregate.
	DURING QUARTER ENDING--					DURING QUARTER ENDING--					
	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	
Alcona.....	\$178 05	\$517 88	\$454 69	\$1,306 76	\$2,457 38	\$16 35	\$87 33	\$3,318 51	\$46 60	\$3,468 79	\$5,926 17
Allegan.....	121 36	25 97	.....	.....	147 33	31 26	20,019 51	.....	1,017 30	21,088 07	21,215 40
Alpena.....	939 14	645 63	40 28	899 98	2,525 03	60 17	18 35	5,527 67	137 27	5,743 46	8,268 49
Antrim.....	327 42	266 08	1,579 38	897 78	3,070 66	172 82	8 18	4,651 98	63 21	4,896 19	7,966 85
Arenac.....	.....	.....	218 38	105 17	323 55	.....	.....	14 46	1 51	15 97	339 52
Baraga.....	112 26	175 05	141 35	497 78	926 44	25 83	4 93	2,472 51	89 15	2,591 82	3,518 26
Barry.....	218 87	66 20	32 85	130 11	448 03	53 14	12 72	23,484 01	21 86	23,571 73	24,019 76
Bay.....	6,936 22	.....	.....	19,917 78	26,854 00	1,604 83	.....	.....	30,486 70	32,091 53	58,945 53
Benzie.....	668 80	85 20	.....	.....	754 00	115 52	2,360 42	.....	59 24	2,535 18	3,269 18
Berrien.....	.....	280 63	140 34	617 42	1,038 39	311 16	26,530 02	323 03	107 66	27,171 87	28,210 26
Branch.....	136 96	14 18	116 29	104 08	371 51	83 05	32,002 33	19 56	24 00	32,128 94	32,500 45
Calhoun.....	.....	22 63	59 70	94 49	177 32	135 53	33,005 29	11,778 68	37 86	44,957 36	45,134 68
Cass.....	.....	11 79	13 50	154 25	179 54	47 60	28,254 08	23 35	10 74	28,385 77	28,515 31
Charlevoix.....	507 19	261 64	135 44	493 26	1,397 53	710 75	3,413 96	33 42	58 70	4,221 83	5,619 36
Cheboygan.....	292 72	314 70	.....	.....	607 42	1,115 55	22 05	.....	4,048 75	5,186 35	5,793 77
Chippewa.....	106 65	264 85	.....	.....	371 50	796 96	3 49	.....	.....	800 45	1,171 95
Clare.....	340 95	307 38	148 08	.....	796 41	56 76	51	4,141 27	.....	4,198 54	4,994 95
Clinton.....	.....	61 28	.....	.....	61 28	43 31	20,020 99	.....	4,060 64	24,124 94	24,186 23
Crawford.....	876 25	220 83	182 23	506 90	1,286 21	48 92	85	1,621 73	36 71	1,608 21	2,894 42
Delta.....	647 72	249 31	.....	1,239 75	2,136 78	209 27	21 20	.....	3,973 96	4,204 43	6,341 21
Eaton.....	361 23	135 43	262 67	194 46	953 79	129 41	29,142 00	55 34	22 77	29,349 52	30,303 31
Emmet.....	1,010 17	287 18	228 19	1,253 92	2,779 46	1,481 08	35 74	2,684 70	95 70	4,277 22	7,056 68
Genesee.....	76 46	239 75	234 21	1,197 20	1,750 62	250 66	19 21	37,943 01	77 77	38,290 65	40,041 27
Gladwin.....	35 28	696 10	236 37	1,619 25	2,587 00	1,009 22	6 08	2,189 94	69 29	3,274 53	5,861 53
Grand Traverse.....	232 81	49 11	.....	627 40	909 32	445 36	8 25	27 90	129 19	610 70	1,520 02
Gratiot.....	759 17	.....	1,377 30	.....	2,136 47	224 48	4,886 31	7,014 57	.....	12,125 36	14,261 83
Hilldale.....	.....	7 69	38 62	85 72	132 03	56 78	38,149 84	19 27	13 94	38,241 83	38,373 86
Houghton.....	104 39	1,970 02	1,846 82	4,835 58	8,066 81	105 35	4,313 66	49 00	39 16	4,607 17	12,563 98
Huron.....	1,897 81	294 33	559 58	.....	2,751 72	79 34	53 23	8,089 05	.....	8,231 62	10,983 34
Ingham.....	770 04	117 27	891 88	2,047 21	3,626 40	262 72	23,303 82	5,257 07	66 20	28,889 81	32,716 21
Ionia.....	.....	42 17	39 86	167 17	248 70	31 77	28,670 62	343 45	37 71	29,088 55	29,337 25
Iosco.....	596 51	663 44	479 73	1,781 30	3,523 96	49 46	7 25	3,669 38	23 32	3,749 41	7,973 39
Isabella.....	496 73	537 98	232 39	2,035 56	3,301 66	44 28	6,436 69	89 79	67 80	6,608 56	9,940 32
Iale Royal.....	.....	.....	.....	.....	.....	.....	182 05	.....	.....	182 05	182 05
Jackson.....	.....	435 61	198 72	216 96	851 29	56 84	46,017 19	2,669 01	81 99	48,837 83	49,689 13

Kalamazoo.....	\$358 11	\$30 56	\$107 74	\$163 45	\$369 86	\$97 87	\$41,007 73	\$757 31	\$57 70	\$41,960 50	\$42,610 86
Kalkaska.....	491 17	310 31	1,968 90	313 20	2,873 58	73 97	2,783 42	73 27	493 13	8,422 79	6,398 87
Kent.....	9,359 85	517 70	1,511 84	4,386 68	15,776 05	2,615 85	67 79	58,211 68	491 08	61,386 08	77,162 11
Keweenaw.....	24 40	354 54	223 82	646 77	1,249 53	11 65	1,140 49	24 92	20 49	1,201 55	2,451 08
Lake.....	122 49	182 26	221 98	572 14	1,044 82	257 79	3 30	2,848 31	115 08	3,224 43	4,273 30
Lapeer.....	64 14	157 78	199 21	399 40	890 48	39 55	16 59	23,299 13	44 34	23,306 61	24,219 09
Leelanaw.....	324 85	135 76	242 56	507 07	1,210 24	40 15	1,563 25	27 64	34 29	1,670 33	2,880 57
Lenaawee.....	.....	132 83	.....	68 11	200 83	121 53	30,014 63	5,745 50	14,111 86	49,983 52	50,194 45
Livingston.....	11 03	.....	19 34	29 88	60 25	34 78	27,205 89	31 24	22 74	27,294 15	27,354 40
Mackinac.....	41 90	.....	421 75	.....	463 65	2,299 24	.....	.....	.....	2,299 24	2,762 89
Macomb.....	.....	12 46	77 97	36 23	126 71	6 51	27,140 83	60 83	30 53	27,238 85	27,365 56
Manistee.....	601 20	242 47	356 33	732 27	1,932 82	548 13	19 05	5,682 30	172 82	6,422 30	8,314 62
Manitou.....	.....	76 72	17 07	.....	93 79	253 84	.....	126 42	14 23	394 49	488 28
Marquette.....	2,204 46	839 73	677 18	1,732 58	5,453 95	213 71	21 48	7,784 37	353 08	8,372 64	13,826 59
Mason.....	2,024 38	60 64	141 03	831 33	3,067 38	83 32	5,002 86	78 52	87 33	5,252 20	8,309 58
Mecosta.....	1,491 49	649 44	893 25	2,974 93	6,009 11	174 25	23 05	5,275 87	109 99	5,633 16	11,592 27
Menominee.....	662 28	307 77	321 42	.....	1,291 47	84 20	3,974 26	62 88	.....	4,121 34	6,412 81
Midland.....	1,280 41	.....	.....	.....	1,290 41	1,175 73	.....	2,806 40	.....	3,852 13	4,962 54
Missaukee.....	104 98	485 22	1,791 41	1,083 00	3,414 61	15 31	2,035 81	835 18	81 74	2,403 04	5,882 65
Monroe.....	.....	.....	216 89	.....	216 49	.....	15,000 00	14,718 25	78 31	29,796 56	30,013 45
Montcalm.....	375 03	27 98	500 00	1,165 75	2,068 76	377 10	62 02	10,000 00	435 61	10,874 73	12,943 49
Montmorency.....	496 20	.....	283 54	.....	779 74	83 46	.....	786 44	.....	869 90	1,649 64
Muskegon.....	3,732 89	205 46	678 35	2,717 10	7,353 80	115 80	84 95	11,389 39	100 17	11,620 31	18,974 11
Nawaygo.....	1,229 97	489 09	880 26	2,486 21	5,085 53	390 49	16 84	6,344 94	246 52	6,983 79	12,084 32
Oakland.....	.....	155 23	122 30	159 83	437 36	43 83	45,021 86	4,517 09	141 23	49,724 01	59,161 37
Oceana.....	720 22	368 90	498 79	1,839 69	2,885 60	29 08	15 20	5,663 49	105 22	5,812 99	8,698 59
Ogemaw.....	29 10	699 23	380 52	2,429 62	3,518 47	307 72	1,724 94	102 42	2,212 23	2,212 23	5,730 70
Ontonagon.....	771 44	1,072 17	200 30	.....	2,043 91	38 70	27 86	3,686 81	.....	3,733 37	5,777 28
Osceola.....	1,067 24	533 19	816 40	2,074 51	4,512 04	33 97	18 53	3,980 45	116 93	4,149 88	8,661 92
Oscoda.....	.....	281 09	.....	1,886 93	2,168 02	18 94	547 05	49 24	63 42	678 65	2,846 67
Otsego.....	92 53	176 37	.....	.....	288 95	1,105 81	12 42	.....	.....	1,118 23	1,387 18
Ottawa.....	.....	2,066 46	125 40	1,514 13	3,705 99	.....	15,013 55	33 15	112 83	15,159 53	18,865 52
Presque Isle.....	600 45	.....	1,157 85	1,159 95	2,918 25	234 99	913 89	185 68	48 07	1,382 63	4,300 88
Roscommon.....	.....	638 92	601 38	1,677 31	2,817 61	1 43	1,791 56	35 55	42 23	1,870 77	4,688 38
Saginaw.....	.....	.....	.....	.....	.....	25,000 00	1,216 49	.....	30,000 00	56,216 49	56,216 49
Sanilac.....	1,165 69	395 17	339 94	2,657 79	4,558 59	290 52	6,528 89	1,846 37	184 99	8,850 77	13,409 36
Schoolcraft.....	8 17	.....	492 96	.....	501 13	2,001 42	.....	3,195 33	.....	6,146 75	6,697 88
Shiawassee.....	1,367 34	138 96	82 33	115 27	1,703 90	135 13	24,135 70	146 92	52 63	24,470 38	26,174 28
St. Clair.....	804 32	.....	164 76	.....	1,69 08	230 60	16,000 00	4,216 64	1,263 68	20,700 92	21,670 00
St. Joseph.....	73 35	.....	7 28	26 04	106 67	2,122 38	5,000 00	13,609 56	6,977 65	27,709 69	27,816 36
Tuscola.....	1,865 78	399 12	621 61	2,174 93	5,061 44	107 81	14,027 22	1,656 72	158 84	15,850 59	21,012 03
Van Buren.....	.....	99 38	204 51	317 31	621 20	839 56	15,013 52	10,074 71	96 13	26,014 22	26,636 42
Washtenaw.....	368 23	33 91	95 82	146 33	644 29	283 06	54,494 53	66 11	17 79	54,364 49	55,508 78
Wayne.....	.....	1,066 47	1,442 72	2,805 23	5,334 42	956 13	231,265 73	2,656 50	3,016 50	237,394 92	243,229 34
Wexford.....	420 62	353 37	397 34	858 51	2,029 84	18 62	4,713 34	92 76	99 67	4,924 39	6,954 23
Footings.....	\$52,648 92	\$22,102 61	\$29,302 40	\$85,020 25	\$189,074 18	\$52,673 36	\$940,633 88	\$339,404 13	\$104,672 44	\$1,437,388 81	\$1,626,462 99

Table No. 59.—Paid Counties from Primary School Interest Fund during Fiscal Year.

COUNTIES.	No. of Children.	Apportioned in 1884.	COUNTIES.	No. of Children.	Apportioned in 1884.
Totals.....	557,379	\$730,943 08	Lake.....	1,605	\$2,102 55
Alcona.....	1,001	\$1,429 21	Lapeer.....	9,608	12,586 48
Allegan.....	12,452	16,312 12	Leelanaw.....	2,348	3,075 88
Alpena.....	3,389	4,439 59	Lenawee.....	14,267	18,689 77
Antrim.....	2,440	3,196 40	Livingston.....	6,510	8,528 10
Arenac.....	1,093	1,431 63	Mackinac.....	1,190	1,558 90
Baraga.....	727	952 37	Macomb.....	10,826	14,182 06
Barry.....	8,013	10,497 03	Manistee.....	5,452	7,142 12
Bay.....	13,074	17,126 94	Manitou.....	425	556 75
Benzie.....	1,331	1,743 61	Marquette.....	8,355	10,945 05
Berrien.....	11,806	15,465 86	Mason.....	3,277	4,292 87
Branch.....	7,972	10,443 32	Mecosta.....	5,537	7,253 47
Calhoun.....	11,406	14,941 86	Menominee.....	3,850	5,043 50
Cass.....	6,313	8,270 03	Midland.....	2,559	3,352 29
Charlevoix.....	2,716	3,557 96	Missaukee.....	577	755 87
Cheboygan.....	2,926	3,833 06	Monroe.....	11,733	15,370 23
Chippewa.....	1,979	2,592 49	Montcalm.....	10,881	13,599 11
Clare.....	1,334	1,747 54	Montmorency.....	178	233 18
Clinton.....	8,813	11,545 03	Muskegon.....	10,806	14,155 86
Crawford.....	549	719 19	Newaygo.....	5,291	b 7,265 33
Delta.....	1,882	2,465 42	Oakland.....	11,702	15,329 62
Eaton.....	9,317	12,205 27	Oceana.....	4,338	5,682 78
Emmet.....	2,448	3,206 88	Ogemaw.....	827	1,083 37
Genesee.....	11,789	15,443 59	Ontonagon.....	1,140	1,493 40
Gladwin.....	405	530 55	Osceola.....	4,027	c 5,499 88
Grand Traverse.....	3,255	4,264 05	Oscoda.....	230	301 30
Gratiot.....	8,161	10,690 91	Otsego.....	948	1,241 88
Hillsdale.....	9,396	12,308 76	Ottawa.....	12,923	16,929 13
Houghton.....	8,578	11,237 18	Presque Isle.....	1,050	1,375 50
Huron.....	8,295	10,866 45	Roscommon.....	357	467 67
Ingham.....	10,257	13,436 67	Saginaw.....	22,015	28,839 65
Ionia.....	9,679	12,679 49	Sanilac.....	10,989	14,335 59
Iosco.....	2,534	3,319 54	Schoolcraft.....	704	922 24
Isabella.....	4,744	a 6,351 09	Shiawassee.....	8,644	11,323 64
Isle Royal.....			St. Clair.....	16,424	21,515 44
Jackson.....	12,528	16,411 68	St. Joseph.....	8,180	10,715 80
Kalamazoo.....	9,942	13,024 02	Tuscola.....	9,870	12,929 70
Kalkaska.....	1,373	1,798 63	Van Buren.....	9,392	d 12,385 03
Kent.....	25,077	32,850 87	Washtenaw.....	12,969	16,989 39
Keweenaw.....	1,502	1,967 62	Wayne.....	62,712	82,152 72
			Wexford.....	2,577	3,375 87

NOTE.—Includes deficiency for 1883.  
a \$136 45.  
b 334 12.  
c 224 51.  
d 81 51.  
————— \$776 59.

557,379 children @ \$1.30 per capita = \$730,166 49.  
Amount paid as above..... \$730,943 08  
Deduct deficiency for 1883..... 776 59  
————— \$730,166 49.

Table No. 60.—Taxes, etc., Charged Counties June 30, 1884.

COUNTIES.	TAXES OF 1881 AND PREVIOUS YEARS.				STATE TAX OF 1882 AND SUBSEQUENT YEARS.			Aggre-gate.
	Taxes.	Interest.	Expense of Sale.	Total.	Taxes.	Interest.	Total.	
Alcona.....	\$67 98	\$19 60	\$10 20	\$97 78	\$8 12	\$0 54	\$8 66	\$106 44
Allegan.....	92 11	56 88	18 55	167 54	1 01	07	1 08	168 62
Alpena.....	186 31	43 88	27 30	257 49	4 12	28	4 40	261 89
Antrim.....	13 36	5 18	2 00	20 54	.....	.....	.....	20 54
Arenac.....	244 55	77 44	39 75	361 74	1 51	11	1 62	363 36
Baraga.....	112 14	67 16	18 50	197 80	1 94	14	2 08	199 88
Barry.....	46 44	40 87	6 40	93 71	.....	.....	.....	93 71
Bay.....	721 71	414 69	34 10	1,170 50	20 53	1 44	21 97	1,192 47
Benzie.....	18 51	37 64	6 20	62 35	27	02	29	62 64
Berrien.....	97 10	93 54	8 10	198 74	4 28	18	4 46	203 20



Table No. 60.—Continued.

COUNTIES.	TAXES OF 1881 AND PREVIOUS YEARS.				STATE TAX OF 1882 AND SUBSEQUENT YEARS.			Aggre- gate.
	Taxes.	Interest.	Expense of Sale.	Total.	Taxes.	Interest.	Total.	
Branch.....	\$11 09	\$14 54	\$1 50	\$27 13	.....	.....	.....	\$27 13
Calhoun.....	9 08	12 21	2 50	23 79	\$0 45	\$0 03	\$0 48	24 27
Cass.....	40 02	90 09	1 00	131 11	.....	.....	.....	131 11
Charlevoix.....	29 94	9 67	2 70	42 31	53	04	57	42 88
Cheboygan.....	10 69	7 95	2 00	20 64	3 24	23	3 47	24 11
Chippewa.....	86 83	25 26	22 30	134 39	15 59	1 10	16 69	151 08
Clare.....	126 86	15 31	18 30	160 47	1 95	14	2 09	162 56
Clinton.....	49 77	26 28	9 30	85 35	32	02	34	85 69
Crawford.....	94 51	52 69	16 30	163 50	5 34	37	5 71	169 21
Delta.....	114 13	8 23	58 75	181 11	3 31	23	3 54	184 65
Eaton.....	58 13	68 15	8 65	134 93	.....	.....	.....	134 93
Emmet.....	32 36	7 48	24 20	64 04	69	05	74	64 78
Genesee.....	34 92	30 96	5 40	71 28	.....	.....	.....	71 28
Gladwin.....	138 49	52 88	25 38	216 75	36	03	39	217 14
Grand Traverse....	122 24	43 32	16 20	181 76	1 37	10	1 47	183 23
Gratiot.....	189 33	327 72	38 35	555 40	1 20	08	1 28	556 68
Hillsdale.....	6 68	50 52	95	58 13	.....	.....	.....	58 13
Houghton.....	2,862 12	787 36	219 50	3,818 98	2 20	15	2 35	3,821 33
Huron.....	492 58	337 44	105 85	935 87	4 53	32	4 85	940 72
Ingham.....	133 06	132 53	11 18	276 77	53	04	57	277 34
Ionia.....	4 85	25 04	90	30 79	.....	.....	.....	30 79
Iosco.....	103 57	20 19	10 03	133 79	3 49	24	3 64	137 43
Isabella.....	260 80	207 41	46 13	514 34	15	01	16	514 50
Jackson.....	66 69	60 58	5 87	133 14	5 72	40	6 12	139 26
Kalamazoo.....	24 09	4 37	2 60	31 06	15	01	16	31 22
Kalkaska.....	7 52	8 75	3 50	19 77	66	05	71	20 48
Kent.....	300 17	263 08	34 20	597 45	88	06	94	598 39
Keweenaw.....	.....	.....	.....	.....	23	02	25	25
Lake.....	4 42	79	60	5 81	3 21	22	3 43	9 24
Lapeer.....	48 49	66 65	7 50	122 64	23	02	25	122 89
Leelanaw.....	76 41	60 70	18 00	155 11	08	01	09	155 20
Lenawee.....	7 48	14 53	1 48	23 49	.....	.....	.....	23 49
Livingston.....	8 87	4 65	5 00	18 52	.....	.....	.....	18 52
Mackinac.....	2,321 13	745 62	300 99	3,367 74	23 29	1 63	24 92	3,392 66
Macomb.....	7 37	1 31	60	9 28	.....	.....	.....	9 28
Manistee.....	149 17	99 30	26 65	275 12	6 00	42	6 42	281 54
Manitou.....	56 62	19 28	82 40	157 30	3 57	25	3 82	161 12
Marquette.....	152 31	102 67	69 40	324 38	85	06	91	325 29
Mason.....	59 64	26 87	12 23	98 74	1 79	13	1 92	100 66
Mecosta.....	389 43	315 58	50 13	755 14	2 40	17	2 57	757 71
Menominee.....	417 12	86 17	72 45	575 74	9 50	97	10 47	586 21
Midland.....	213 29	105 54	31 90	350 73	3 67	26	3 93	354 66
Missaukee.....	70 47	21 97	15 37	107 81	14	01	15	107 96
Monroe.....	57 75	23 55	7 50	88 80	2 77	19	2 96	91 76
Montcalm.....	117 28	51 54	24 60	193 42	10	01	11	193 53
Montmorency.....	146 75	41 67	11 50	199 92	10 57	74	11 31	211 23
Muskegon.....	356 75	191 45	64 45	612 65	2 54	18	2 72	615 37
Newaygo.....	88 57	46 71	25 35	160 63	1 20	08	1 28	161 91
Oakland.....	2 01	36	.....	2 37	.....	.....	.....	2 37
Oceana.....	292 94	222 38	39 20	554 52	1 99	14	2 13	556 65
Ogemaw.....	150 71	97 07	23 33	271 11	1 98	14	2 12	273 23
Ontonagon.....	9,536 93	3,869 90	540 20	13,947 03	85 40	5 99	91 39	14,038 42
Oscoda.....	80 40	21 80	11 80	114 00	17	01	18	114 18
Oscoda.....	39 52	7 03	7 80	54 35	8 81	62	9 43	63 78
Otsego.....	205 07	71 16	22 20	298 43	5 99	42	6 41	304 84
Ottawa.....	384 55	412 71	25 08	832 34	1 55	11	1 66	834 00
Presque Isle.....	177 21	39 23	13 50	229 93	5 36	38	5 74	235 67
Roscommon.....	162 52	43 12	34 10	239 74	3 67	26	3 93	243 67
Saginaw.....	311 39	188 06	29 89	529 34	15 42	1 08	16 50	545 84
Sanilac.....	110 32	71 23	28 45	210 00	.....	.....	.....	210 00
Schoolcraft.....	59 11	16 82	25 40	101 33	3 31	23	3 54	104 87
Shiawassee.....	112 87	78 25	25 80	216 92	68	05	73	217 65
St. Clair.....	38 76	21 95	10 20	70 91	.....	.....	.....	70 91
Tuscola.....	276 10	244 91	53 88	574 89	33	02	35	575 24
Van Buren.....	53 13	53 53	24 73	131 39	.....	.....	.....	131 39
Washtenaw.....	74	33	1 00	2 07	.....	.....	.....	2 07
Wayne.....	418 54	274 40	68 10	761 04	46 38	3 25	49 63	810 67
Wexford.....	124 37	55 96	22 00	202 33	23	02	25	202 58
Footings.....	\$24,307 22	\$11,302 63	\$2,699 40	\$38,319 25	\$347 76	\$24 57	\$372 33	\$38,691 58

Table No. 61.—*Delinquent Taxes of 1883; Acres returned; Valuation of Property returned, and Amount of Taxes thereon.*

COUNTIES.	Page of Tax Book.	No. of Acres Returned.	Valuation of Property.	TAXES RETURNED UNDER NEW TAX LAW.		
				Local, Credited to Co. as Collected at Aud. Gen'l's Office.	Total of State Credited to Co. when Returned.	Aggregate.
Totals.....	.....	7,181,768.64	\$46,142,661 20	\$794,894 10	\$78,044 54	\$870,938 64
Alcona.....	365	121,411.86	\$673,112 50	\$10,218 72	\$1,249 23	\$11,462 95
Allegan.....	309	52,636.01	265 102 00	4,737 36	467 34	5,294 70
Alpena.....	229	122,164.90	426,598 00	11,124 98	787 60	11,912 48
Antrim.....	45	51,518 23	369 150 00	7,849 59	564 81	8,414 40
Aronac.....	67	14,694 98	331,134 00	9,449 11	.....	9,449 11
Baraga.....	173	90,570.34	270,221 12	6,370 84	615 98	6,986 82
Barry.....	289	6,470 54	106 170 00	1,079 97	226 07	1,306 04
Bay.....	223	84,343.02	2,362,030 00	51,427 88	5,276 20	56,704 08
Benzie.....	323	56,158.09	181,981 00	4,255 67	382 19	4,637 86
Berrien.....	363	13,545.34	310,131 00	5,227 03	906 46	5,832 49
Branch.....	275	1,983.10	75,541 01	292 45	85 05	367 50
Calhoun.....	356	7,018.12	128,307 50	1,136 63	277 74	1,414 37
Cass.....	269	2,634 40	40,400 00	239 07	82 59	321 66
Charlevoix.....	333	50,978.36	3,329 00	6,785 81	492 41	7,278 22
Cheboygan.....	203	150,792.89	656,617 00	11,793 18	942 79	12,735 97
Chippewa.....	313	809,181.89	1,921,926 00	37,002 07	3,954 73	39,356 80
Clare.....	286	89,703.73	367,649 33	5,906 92	491 55	6,398 47
Clinton.....	325	4,708.91	203,215 00	1,188 07	252 63	1,440 70
Crawford.....	175	99,419.11	638,575 98	12,346 91	771 14	13,118 05
Delta.....	117	151,288.86	435,886 08	11,220 64	921 60	12,172 24
Eaton.....	333	4,482.97	131,335 00	1,759 30	223 20	1,981 50
Emmet.....	373	104,914 38	432,865 00	11,041 73	1,061 76	12,103 49
Genesee.....	297	6,134.11	207,475 00	2,014 05	333 63	2,347 68
Gladwin.....	251	125,484.56	377,754 00	15,777 00	768 37	16,545 37
Grand Traverse.....	365	41,473 61	196,409 00	3,547 70	303 16	3,850 86
Gratiot.....	209	53,383 91	544,961 33	9,102 61	962 37	10,064 98
Hillsdale.....	301	924.51	42,377 00	332 21	90 04	422 25
Houghton.....	179	175,305.19	767,863 00	6,944 48	455 06	7,399 50
Huron.....	399	110,763.74	650,294 00	13,108 67	1,414 60	14,523 27
Ingham.....	95	20,427.92	456,910 00	9,819 73	574 44	10,394 17
Ionia.....	361	5,261.81	121,486 76	1,066 69	201 30	1,267 99
Iosco.....	381	132,375.68	335,402 00	12,035 38	634 56	12,669 94
Isabella.....	361	83,722.21	529,768 00	9,471 59	873 85	10,345 44
Ile Royal.....	.....	.....	.....	.....	.....	.....
Jackson.....	301	2,252.38	283,554 00	1,890 40	560 40	2,440 80
Kalamazoo.....	307	3,275.62	96,870 00	884 35	307 94	1,092 29
Kalkaska.....	275	153,010.01	1,175,628 00	18,870 31	1,779 67	20,649 98
Kent.....	357	27,025.64	1,106,646 00	21,982 09	1,369 09	23,351 18
Keweenaw.....	397	50,371.36	427,146 00	4,335 10	533 49	4,708 59
Lake.....	297	110,641.80	477,514 00	8,363 17	889 95	9,253 12
Lapeer.....	31	16,990.06	355,441 00	2,992 37	473 69	3,466 06
Leelanaw.....	367	31,038.09	110,442 00	3,316 26	299 12	3,615 38
Lenawee.....	189	5,638 26	217,745 00	2,548 00	301 45	2,849 45
Livingston.....	251	2,878.65	57,135 00	352 01	103 86	455 87
Mackinac.....	233	197,001.35	824,431 00	22,079 44	3,029 16	25,108 60
Macomb.....	249	4,384 83	129,470 00	519 36	170 63	689 99
Manistee.....	243	144,924 10	663,743 00	13,645 94	793 28	14,439 22
Manitowish.....	227	31,759.67	73,906 00	2,477 37	148 71	2,626 08
Marquette.....	433	322,964.47	1,930,165 00	20,579 45	1,489 57	22,069 02
Mason.....	235	56,349.11	344,979 75	7,147 45	488 99	7,616 44
Meceata.....	169	106,663.78	867,285 00	16,501 45	1,197 67	17,699 12
Menominee.....	117	114,174.75	791,556 00	12,163 38	587 65	12,750 03
Midland.....	209	132,804.81	615,986 00	17,385 36	1,271 64	18,657 00
Missaukee.....	179	196,054.71	934,907 25	16,198 37	1,026 66	17,225 03
Monroe.....	75	14,368.21	231,835 00	2,035 79	438 31	2,474 10
Montcalm.....	207	56,853.46	724,894 00	12,635 54	1,253 94	13,889 48
Montmorency.....	435	171,938.58	904,785 01	25,153 18	1,484 97	26,638 15
Muskegon.....	311	91,148.91	409,578 75	12,042 50	580 79	12,623 29
Newaygo.....	187	135,615.50	714,599 00	12,377 26	1,309 45	13,686 71
Oakland.....	225	4,501 27	161,679 00	1,379 42	335 70	1,715 12
Oceana.....	351	78,973.71	301,824 75	6,777 46	531 60	7,309 06
Ogemaw.....	199	130,042.68	601,158 81	15,031 11	957 10	15,988 21
Ontonagon.....	291	315,287.04	794,191 00	15,418 42	1,231 70	16,650 12
Osceola.....	63	99,077.83	454,308 00	10,937 79	672 23	11,610 02
Oscoda.....	265	160,400.92	586,125 00	14,437 39	1,277 85	15,715 24
Otsego.....	125	128,380.05	719,441 00	15,857 06	1,080 28	16,937 34
Ottawa.....	167	46,637.81	527,042 00	8,657 95	635 66	9,293 61
Presque Isle.....	439	183,989.64	681,112 65	27,091 78	1,343 90	28,435 68
Roscommon.....	307	136,939 99	465,042 44	9,962 68	944 26	10,906 94
Saginaw.....	291	103,385 33	1,541,564 54	34,921 22	3,109 06	38,030 30
Schoolcraft.....	403	117,424.21	506,798 00	13,127 07	886 12	14,013 19
Shiawassee.....	353	330,505 19	1,423,617 00	18,619 35	1,568 93	20,188 28
St. Clair.....	131	20,052.08	382,270 00	2,462 05	465 18	2,927 23
St. Joseph.....	411	26,586 71	497,078 00	7,001 05	621 80	7,622 85
Tuscola.....	309	1,887.04	35,565 00	250 27	69 25	319 52
Van Buren.....	139	69,258.61	455,728 00	7,610 89	841 54	8,452 43
Washtenaw.....	151	21,515.02	248,461 66	2,449 96	489 45	2,939 41
Wayne.....	377	971.59	67,910 00	601 80	130 11	731 71
Wexford.....	285	14,739.05	5,873,464 00	17,040 74	11,121 90	28,162 64
.....	159	96,990.44	489,712 00	11,212 97	756 27	11,969 24



**Table No. 62.—Delinquent Taxes of 1881; Amount Advertised for Sale May 5, 1884; Paid before Sale; Withheld as shown by County Treasurers' Returns of Sales; Sold; Bids to State; also, Acres Returned for Taxes of 1881.**

COUNTIES.	Acres Returned for taxes of 1881.	Amount Advertised.	Paid before Sale.	Amount Withheld.	Amount Sold.	Amount Bid to State.
Totals.....	7,605,541.36	\$416,761 53	\$133,651 98	\$34,652 84	\$174,787 05	\$73,969 66
Alcona.....	128,092.04	86,381 19	\$1,786 19	\$54 99	\$2,806 38	\$4,283 63
Allegan.....	57,528.46	3,687 71	1,210 43	61 73	2,066 49	229 06
Alpena.....	117,808.14	19,040 12	706 99	920 31	7,064 85	3,347 87
Antrim.....	57,919.67	4,192 18	2,118 97	1,273 23	799 98	
Arenac.....						
Baraga.....	95,789.11	2,348 27	502 47	55 59	1,718 32	71 89
Barry.....	7,127.67	627 04	103 21	39 20	484 63	
Bay.....	212,602.90	29,184 05	16,982 42	2,063 63	7,177 65	2,958 35
Benzie.....	62,060.91	1,502 27	404 71	29 91	1,067 65	
Berrien.....	13,768.90	3,136 55	736 05	22 30	1,629 25	742 95
Branch.....	2,996.80	314 87	184 00	10 99	119 88	
Calhoun.....	7,378.99	795 79	153 58	22 49	619 79	
Cass.....	5,188.59	158 01	41 31	3 44	113 96	
Charlevoix.....	51,676.17	1,283 09	714 73	59 10	509 29	
Cheboygan.....	139,957.43	4,823 50	670 85	151 95	2,003 14	1,998 56
Chippewa.....	344,616.80	6,250 91	2,824 61	899 59	1,838 94	687 77
Clare.....	121,391.15	7,703 32	3,103 15	172 01	2,834 33	1,693 84
Clinton.....	7,158 10	482 28	279 63	7 78	200 87	
Crawford.....	159,097.32	2,773 40	560 87	128 47	1,024 84	1,089 72
Delta.....	129,113.63	6,045 30	1,054 59	653 12	2,473 00	1,664 59
Eaton.....	7,464.38	1,242 98	393 38	15 91	763 04	70 35
Emmet.....	86,812.79	5,444 33	1,457 92	212 88	3,769 51	4 02
Genesee.....	11,431.27	2,422 46	1,892 18	181 06	727 56	131 66
Gladwin.....	113,560.64	13,026 68	1,267 77	1,184 34	3,851 94	6,722 63
Grand Traverse.....	36,147.17	1,125 40	458 88	110 57	532 78	23 67
Gratiot.....	55,748.63	4,660 16	1,827 89	107 49	2,734 78	
Hilldale.....	1,655.36	87 77	56 19	8 18	23 40	
Houghton.....	286,237.71	13,371 61	3,870 24	2,843 86	3,536 15	3,621 36
Huron.....	110,555.46	3,862 89	1,225 81	264 55	1,784 41	568 13
Ingham.....	9,271.60	5,538 82	2,761 48	76 98	2,366 46	333 90
Ionia.....	5,378 30	650 64	131 44	66 58	452 62	
Iosco.....	131,627.70	10,688 45	4,161 65	520 81	2,643 77	3,262 22
Isabella.....	99,032.02	6,158 61	1,961 87	83 36	4,062 42	50 96
Istle Royal.....						
Jackson.....	4,651.39	2,559 47	618 55	994 98	810 40	135 54
Kalamazoo.....	5,181.39	536 23	265 37	30 63	143 53	96 85
Kalkaska.....	123,732.99	3,421 92	3,008 00	23 38	984 88	395 66
Kent.....	29,484.77	13,710 68	5,190 60	956 16	4,927 37	1,636 55
Keweenaw.....	70,746.08	4,506 05	986 45	8 89	3,192 57	408 14
Lake.....	136,967.81	2,293 31	791 48	12 22	1,068 52	391 09
Lapeer.....	21,796.37	1,112 59	564 45	27 43	513 99	6 72
Leelanaw.....	35,310.13	1,490 02	646 61	26 70	688 79	55 92
Lenawee.....	4,813.45	1,863 87	687 85	39 10	1,136 92	
Livingston.....	3,518.22	229 48	90 12	3 33	204 85	1 18
Mackinac.....	196,375.08	3,325 55	1,192 90	121 15	2,011 50	
Macomb.....	5,263.41	216 91	97 96	12 83	106 23	
Manistee.....	123,349.66	3,921 58	966 12	23 08	1,787 43	1,044 95
Manitou.....	29,670.82	911 89	61 16	59 49	558 78	232 46
Marquette.....	439,704.42	12,545 40	2,332 37	1,940 66	7,106 12	1,164 25
Mason.....	72,843.66	2,537 42	892 36	84 77	1,278 86	291 43
Mecosta.....	112,672.56	6,892 12	3,240 52	151 01	3,009 52	491 07
Menominee.....	93,647 50	4,978 77	1,047 54	544 80	3,119 41	267 02
Midland.....	141,612.07	12,193 39	4,044 76	283 57	5,575 54	2,288 52
Missaukee.....	185,027.35	6,688 33	2,725 52	163 97	2,109 94	1,689 40
Monroe.....	15,039.45	1,421 17	309 65	55 66	763 12	299 74
Montcalm.....	69,478.63	6,546 24	3,013 37	108 48	3,312 48	111 91
Montmorency.....	198,818.25	12,418 81	1,096 61	1,246 32	4,818 54	5,255 34
Muskegon.....	96,667.14	7,334 78	3,813 52	414 42	3,381 71	175 13
Newaygo.....	173,650.33	7,616 85	3,361 73	117 49	3,953 68	183 95
Oakland.....	5,306.90	2,420 86	352 56	1,313 99	406 87	345 44
Oceana.....	91,379 97	5,943 33	1,324 84	89 29	3,706 27	821 93
Ogemaw.....	163,710.43	8,260 51	2,866 02	145 99	2,169 54	3,088 96
Ontonagon.....	497,681.89	16,851 43	884 67	8,676 38	3,380 60	3,910 78
Oscoda.....	143,919.43	5,177 14	2,824 12	72 17	2,127 06	153 79
Oscoda.....	123,295.08	4,504 36	1,911 70	102 33	845 16	1,645 17
Otsego.....	138,340.16	2,369 02	694 01	163 28	1,070 91	430 82
Ottawa.....	53,139.23	5,359 14	1,392 36	453 25	3,641 07	882 46
Presque Isle.....	176,694 82	10,628 33	1,701 86	394 53	4,759 14	3,770 80
Roscommon.....	136,768.03	10,623 55	2,842 54	93 06	1,409 15	6,278 80
Saginaw.....	114,836 67	21,931 91	8,024 44	1,326 09	11,875 89	705 49
Sanilac.....	144,615 25	6,804 88	2,965 63	119 33	3,679 16	20 76
Schoolcraft.....	412,483.11	3,083 03	633 00	229 83	1,800 32	419 88
Shiawassee.....	15,042.96	2,286 71	980 53	76 26	1,225 96	2 96
St. Clair.....	34,123.66	6,494 91	1,723 14	753 22	3,820 33	198 22
St. Joseph.....	2,749.75	119 76	23 57	19 62	76 57	
Tuscola.....	92,812.37	4,829 81	2,445 92	84 91	2,297 98	
Van Buren.....	24,152.54	1,791 22	509 49	43 25	1,128 69	109 79
Washtenaw.....	2,547.20	450 09	238 26	11 54	200 29	
Wayne.....	15,108 76	8,562 91	4,437 68	457 07	3,140 89	527 27
Wexford.....	117,349.87	3,673 67	1,352 78	48 53	1,566 26	706 10

**Table No. 63.**—Showing by Counties, the Amount of Delinquent State Tax of 1882 and Subsequent the Amount collected by the Auditor General; also, the Amount

COUNTIES.	DEBITS.									
	RETURNS OF DELINQUENT STATE TAX.			DELINQUENT STATE TAX REFUNDED.			Aggre- gate.	Net.		Aggre- gate.
	Previous Years.	Current Year.	Total.	Pre- vious Years.	Current Year.	Total.		[No. 8.]	[No. 9.]	
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]				
Totals.....	\$54,900 17	\$76,044 54	\$130,944 71	\$19 12	\$167 69	\$186 81	\$131,131 52	\$66,856 32	\$15 25	\$64,288 45
Alcona.....	\$1,016 59	\$1,249 23	\$2,265 82				\$2,265 82	\$1,288 63		\$977 19
Allegan.....	311 41	467 34	778 75	\$1 58		\$1 58	790 33	542 89		237 44
Alpena.....	498 64	787 50	1,286 14				1,286 14	784 13		502 01
Antrim.....	346 70	564 81	911 51				911 51	384 73		526 78
Arenac.....									\$15 25	15 25
Baraga.....	418 95	615 98	1,034 93				1,034 93	588 22		446 71
Barry.....	150 75	226 07	376 82				376 82	193 94		182 88
Bay.....	4,062 02	5,276 20	9,338 22	18	\$1 94	2 12	9,340 34	4,616 44		4,723 90
Benzie.....	303 35	382 19	685 54				685 54	337 81		347 73
Berrien.....	471 32	606 46	1,076 78				1,076 78	667 43		409 35
Branch.....	100 20	85 05	185 25				185 25	82 75		102 50
Calhoun.....	235 66	277 74	513 40				513 40	157 61		355 79
Cass.....	113 12	82 59	195 71				195 71	74 57		121 14
Charlevoix.....	348 03	492 41	840 44				840 44	285 18		555 26
Cheboygan.....	776 69	942 79	1,719 48	38	99	1 37	1,720 85	867 75		853 10
Chippewa.....	2,070 60	2,354 73	4,425 33	80	56	1 36	4,426 69	2,443 93		1,982 76
Clare.....	535 96	481 55	1,017 51		10	10	1,017 61	613 61		404 00
Ollinton.....	159 14	252 63	411 77				411 77	233 58		178 19
Crawford.....	646 92	771 14	1,418 06		59	59	1,418 65	604 01		814 64
Delta.....	901 47	921 60	1,823 07	20		20	1,823 27	1,012 08		811 19
Easton.....	116 30	222 20	338 50				338 50	165 83		172 67
Emmet.....	724 38	1,061 76	1,786 14		1 30	1 30	1,787 44	1,074 07		713 37
Genesee.....	326 32	333 63	659 95		1 17	1 17	661 12	337 23		323 89
Gladwin.....	534 61	788 37	1,302 98	26	1 76	2 02	1,305 00	1,019 02		285 98
G. Traverse.....	194 60	303 16	497 76				497 76	199 93		297 83
Gratiot.....	579 59	962 37	1,541 96				1,541 96	998 14		543 82
Hillsdale.....	56 66	90 04	146 70				146 70	67 71		78 99
Houghton.....	595 68	455 08	1,050 76	01	28	29	1,051 05	601 14		449 91
Huron.....	887 75	1,414 60	2,302 35	34	1 23	1 57	2,303 92	1,078 58		1,225 34
Ingham.....	510 97	674 44	1,185 41		2 33	2 33	1,187 74	651 51		536 23
Ionia.....	141 67	201 20	342 87				342 87	175 62		167 25
Iosco.....	620 69	634 56	1,255 25	1 62	22	1 84	1,257 09	846 27		410 82
Isabella.....	624 18	873 85	1,498 03	1 99	4 35	6 34	1,504 37	876 04		628 33
Isle Royal.....										
Jackson.....	512 95	560 40	1,073 35				1,073 35	761 21		312 14
Kalamazoo.....	105 09	207 94	313 03				313 03	115 13		197 90
Kalkaska.....	1,214 32	1,779 57	2,993 89	1 50	1 37	2 87	2,996 76	748 85		2,247 91
Kent.....	1,285 53	1,962 09	3,247 62				3,247 62	1,992 88		1,254 74
Keweenaw.....	278 97	353 49	632 46				632 46	463 88		168 58
Lake.....	711 13	889 95	1,601 08		39	39	1,601 47	461 80		1,139 58
Lapeer.....	224 22	473 62	697 84				697 84	448 25		249 59
Leelanaw.....	159 28	269 12	428 40				428 40	230 47		197 93
Lenawee.....	223 28	301 45	524 73				524 73	315 04		209 69
Livingston.....	68 90	103 36	172 26				172 26	79 76		92 50
Mackinac.....	1,407 05	3,029 16	4,436 21				4,436 21	2,768 45		1,667 76
Macomb.....	121 41	170 53	291 94				291 94	136 63		155 31
Manistee.....	541 70	792 38	1,334 08		14 32	14 32	1,348 40	586 87		811 53
Manitou.....	83 77	149 71	232 48				232 48	176 92		55 56
Marquette.....	729 24	1,482 57	2,211 81		09	09	2,211 90	1,122 94		1,088 96
Mason.....	316 79	468 99	785 78				785 78	392 29		393 49
Mecosta.....	849 40	1,197 67	2,047 07				2,047 07	1,174 01		873 06
Menominee.....	276 04	587 65	863 69		06	06	863 75	548 84		314 91



Table No. 63.—Continued.

COUNTIES.	DEBITS.										Aggregate.
	RETURNS OF DELINQUENT STATE TAX.			DELINQUENT STATE TAX REFUNDED.			Aggregate.	NET.			
	Previous Years.	Current Year.	Total.	Previous Years.	Current Year.	Total.		[No. 8.]	[No. 9.]		
										[No. 1.]	
Midland.....	\$946 98	\$1,271 64	\$2,218 62	\$0 24	-----	\$0 24	\$2,218 86	\$1,344 86	-----	\$874 00	
Missaukee.....	1,053 50	1,025 66	2,079 16	03	\$0 36	39	2,079 55	631 65	-----	1,447 90	
Monroe.....	313 38	438 31	751 69	-----	-----	-----	751 69	412 66	-----	339 03	
Montcalm.....	932 89	1,252 94	2,185 83	-----	-----	-----	2,185 83	1,346 48	-----	839 35	
Montmorncy.....	997 04	1,484 97	2,482 01	70	21 34	22 04	2,504 05	1,145 15	-----	1,358 90	
Muskegon.....	502 64	580 79	1,083 43	-----	-----	-----	1,083 43	606 35	-----	477 08	
Newaygo.....	768 28	1,309 45	2,077 73	-----	72	72	2,078 45	841 80	-----	1,236 65	
Oakland.....	250 68	335 70	586 38	-----	-----	-----	586 38	227 97	-----	358 41	
Oceana.....	504 35	531 60	1,035 95	-----	09	09	1,036 04	507 88	-----	528 16	
Ogemaw.....	636 30	957 10	1,583 40	13	-----	13	1,583 53	1,041 66	-----	541 87	
Ontonagon.....	590 65	1,231 70	1,822 35	-----	08	08	1,822 43	1,068 30	-----	754 13	
Osceola.....	455 61	673 23	1,127 84	-----	04	04	1,127 88	464 25	-----	663 63	
Oscoda.....	1,069 87	1,277 85	2,347 72	-----	-----	-----	2,347 82	1,044 59	-----	1,303 23	
Otsego.....	608 75	1,060 23	1,668 98	1 46	109 07	110 53	1,799 51	685 84	-----	1,113 67	
Ottawa.....	445 06	635 06	1,080 72	-----	-----	-----	1,080 72	743 49	-----	337 23	
Presque Isle.....	1,036 40	1,343 90	2,380 30	-----	2 02	2 02	2,382 32	966 85	-----	1,415 47	
Ben-common.....	840 70	944 26	1,784 96	6 27	-----	6 27	1,791 23	1,033 81	-----	757 42	
Saginaw.....	2,862 32	3,109 08	5,471 40	1 43	73	2 16	5,473 56	2,982 74	-----	2,490 82	
Sanilac.....	537 19	896 19	1,423 31	-----	-----	-----	1,423 31	743 18	-----	680 13	
Schoolcraft.....	1,353 06	1,568 93	2,921 99	-----	-----	-----	2,921 99	910 81	-----	2,011 18	
Shiawassee.....	367 63	465 18	832 81	-----	-----	-----	832 81	440 09	-----	392 72	
St. Clair.....	719 65	621 80	1,341 35	-----	-----	-----	1,341 35	832 63	-----	508 72	
St. Joseph.....	57 99	69 25	127 24	-----	-----	-----	127 24	50 32	-----	76 92	
Tuscola.....	604 73	841 54	1,446 27	-----	19	19	1,446 46	635 21	-----	811 25	
Van Buren.....	290 18	499 45	779 63	-----	-----	-----	779 63	422 14	-----	357 49	
Washtenaw.....	123 70	130 11	253 81	-----	-----	-----	253 81	111 23	-----	142 58	
Wayne.....	7,617 84	11,121 90	18,739 74	-----	-----	-----	18,739 74	8,703 38	-----	10,037 36	
Wexford.....	432 81	756 27	1,189 08	-----	-----	-----	1,189 08	439 31	-----	749 77	

Table No. 63.—Continued.

C R E D I T S.										COUNTIES.
DELINQUENT STATE TAX COLLECTED.						DELINQUENT STATE TAX CHARGED BACK TO COUNTIES BY AUDITOR GENERAL.				
BY COUNTY TREASURERS.			AT AUDITOR GENERAL'S OFFICE.							
Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]	Current Year. [No. 15.]	Previous Years. [No. 16.]	Total. [No. 17.]	Current Year. [No. 18.]	Pre- vious Years. [No. 19.]		
\$644 13	\$445 48	\$198 65	\$209 19	\$39 81	\$109 38	\$20 68	\$3 67	\$17 01	Midland.	
406 87	217 26	189 61	1,035 62	565 08	470 54	5 41	14	5 27	Missaukee.	
277 22	193 49	84 73	40 12	18 86	21 26	21 69	2 77	18 92	Monroe.	
696 68	399 88	296 80	120 35	61 31	59 14	22 32	10	22 23	Montcalm.	
107 67	68 79	38 88	1,202 77	643 68	559 09	48 46	10 57	37 89	Montmorency.	
425 84	249 99	175 85	33 27	24 01	9 26	17 97	2 54	15 43	Muskegon.	
970 23	653 66	316 67	249 02	151 24	97 78	17 40	1 20	16 20	Newaygo.	
330 53	214 71	115 82	4 09	4 09	-----	23 79	-----	23 79	Oakland.	
450 81	218 07	222 74	71 46	40 73	30 73	5 89	1 99	3 90	Orcana.	
136 20	137 83	50 37	339 83	205 40	134 43	13 84	1 98	11 86	Ogemaw.	
139 74	99 04	40 70	509 64	385 68	123 96	104 75	85 40	19 35	Ontonagon.	
396 78	242 09	124 69	283 60	175 11	108 49	13 25	17	13 08	Oscoda.	
158 91	100 09	58 82	1,125 55	586 96	538 60	18 77	8 81	9 98	Oscoda.	
588 56	427 06	181 52	498 79	339 28	169 51	26 30	5 99	20 81	Otsego.	
290 97	199 45	91 52	27 75	7 08	20 67	18 51	1 55	16 96	Ottawa.	
434 19	231 81	202 38	954 99	511 53	443 46	26 29	5 36	20 93	Presque Isle.	
125 06	82 32	43 74	615 89	390 65	265 24	16 47	3 67	13 80	Roscommon.	
2,171 84	1,392 11	779 78	164 20	107 01	57 19	154 78	15 42	139 38	Saginaw.	
522 42	321 19	197 28	151 71	91 68	60 03	6 00	-----	6 00	Sanilac.	
434 53	259 58	175 00	1,556 89	709 28	847 61	19 76	3 31	16 45	Schoolcraft.	
319 76	196 25	123 51	68 94	49 12	19 82	4 02	68	3 34	Shiawassee.	
423 09	242 65	179 44	65 54	24 93	40 61	21 09	-----	21 09	St. Clair.	
70 33	47 18	23 15	2 97	1 68	1 29	3 62	-----	3 62	St. Joseph.	
525 56	309 09	216 47	74 12	31 67	42 55	11 67	33	11 24	Tuscola.	
301 81	188 79	113 02	44 93	28 23	16 70	10 75	-----	10 75	Van Buren.	
130 72	81 97	48 75	5 40	1 31	4 09	6 46	-----	6 46	Washtenaw.	
2,902 41	6,660 05	3,242 28	12 80	1 43	11 37	122 15	46 38	75 77	Wayne.	
240 38	169 58	70 80	503 77	312 46	191 31	5 62	23	5 39	Wexford.	



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**Table No. 64.—Showing by Counties the amount of Interest, Collection Fee, and Expense of sales Collected on the Delinquent State Tax of 1892, and subsequent years; also the amount thereof refunded; also the expenses for clerk hire, advertising charges, postage, etc., connected with the collection of said tax; also the Net loss or gain to the State to date.**

COUNTIES.	DEBITS.										CREDITS.				
	Interest, Collection Fee, and Expense of Sales Refunded.					Clerk Hire, Advertising Charges, Postage, Etc.					Interest, Collection Fee, and Expense of Sales.				
	Previ- ous Years.		Cur- rent Year.		Total.	Previ- ous Years.	Cur- rent Year.	Total.	Aggre- gate.	Net.	Aggre- gate.	Collected by County Treasurers.		Collected at Auditor General's Office.	
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]								Total.	Previous Years.	Total.	Current Year.
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]	[No. 7.]	[No. 8.]	[No. 9.]	[No. 10.]	[No. 11.]	[No. 12.]	[No. 13.]	[No. 14.]	[No. 15.]
Totals.....	\$11 36	\$13 51	\$24 87		\$50,124 64	\$50,124 64	\$50,149 51	\$44,265 36		\$5,884 15	\$3,983 69	\$2,825 45	\$1,168 24	\$1,890 46	\$1,038 52
Alcona.....					\$823 43	\$823 43	\$823 43	\$729 16		\$94 27	\$17 43	\$15 10	\$2 33	\$76 84	\$81 65
Allegan.....	\$0 12		\$0 12		308 06	308 06	308 06	293 96		25 23	24 37	18 80	7 57	85	43
Alpena.....					519 08	519 08	519 08	470 04		49 04	40 13	30 69	9 44	8 91	5 04
Antrim.....					372 29	372 29	372 29	325 50		46 79	35 45	18 63	8 82	21 84	14 76
Arenac.....															
Baraga.....					406 02	406 02	406 02	392 16		13 86	14 69	24 85	9 84	9 17	4 65
Bay.....					149 01	149 01	149 01	135 63		13 06	11 10	6 63	4 47	1 98	1 04
Benzie.....	01	27	28		3,477 80	3,477 80	3,478 08	3,046 97		472 11	437 48	322 60	114 88	34 63	19 15
Berrien.....					261 92	261 92	261 92	212 64		39 28	30 93	23 63	8 30	8 35	5 22
Branch.....					389 09	389 09	389 09	382 11		36 98	34 68	26 57	8 11	2 30	1 83
Calhoun.....					56 06	56 06	56 06	46 96		9 11	8 68	4 99	3 67	4 45	29
Cass.....					183 07	183 07	183 07	154 34		28 73	24 39	16 67	7 72	4 94	3 87
Charlevoix.....					54 44	54 44	54 44	43 59		11 89	11 75	6 37	5 48	10 14	10 04
Cheboygan.....	02	09	11		324 57	324 57	324 57	278 86		45 71	21 94	13 96	7 96	23 77	12 93
Chippewa.....	07	13	19		621 44	621 44	621 55	551 13		70 42	35 04	18 40	13 64	38 88	19 19
Clare.....					1,553 12	1,553 12	1,553 31	1,379 71		172 60	51 17	34 21	16 96	121 43	41 50
Clinton.....	02	02	02		317 41	317 41	317 43	274 81		42 62	16 64	11 90	4 74	25 96	14 84
Crawford.....					166 52	166 52	166 52	166 24		16 24	13 56	9 95	2 61	3 68	3 95
Delta.....	01	04	04		508 30	508 30	508 30	437 91		70 43	31 71	15 50	6 21	48 72	20 88
Emmet.....					607 47	607 47	607 48	538 76		68 72	45 08	31 97	13 11	23 64	7 63
Genesee.....					146 46	146 46	146 46	132 94		13 52	11 63	8 82	3 81	1 99	1 77
Gladwin.....	01	12	13		689 86	689 86	689 94	635 82		54 12	38 70	24 77	13 93	25 43	11 66
G'd Traverse.....					219 91	219 91	220 07	189 24		30 83	30 33	17 25	13 08	9 28	13 86
Gratiot.....					506 47	506 47	506 60	480 63		25 97	10 02	9 07	3 96	15 96	6 68
Hillsdale.....					199 83	199 83	199 83	167 57		32 26	17 07	13 12	3 86	15 19	11 92
Houghton.....					634 34	634 34	634 34	586 54		47 80	35 77	24 65	11 12	12 03	6 67
Huron.....					59 35	59 35	59 35	52 85		6 50	5 51	3 61	1 90	9 99	5 38
Ingham.....	8	21	25		299 97	299 97	300 01	283 88		31 13	26 59	22 26	4 83	4 54	3 41
					932 43	932 43	932 67	833 57		99 10	58 42	58 90	20 62	10 63	6 48
					444 56	444 56	444 81	388 75		56 06	22 44	18 07	4 37	33 62	21 14



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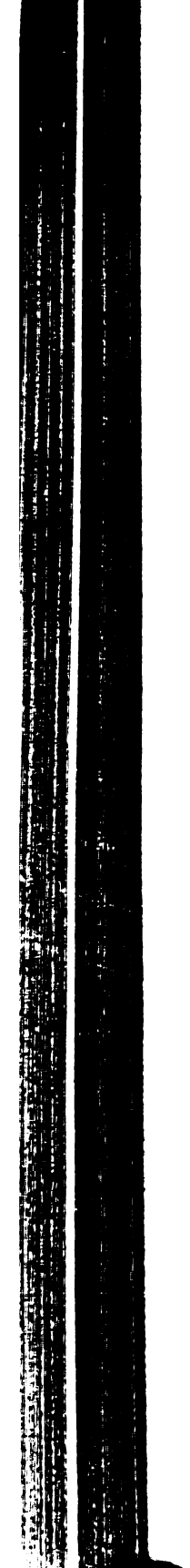








Table No. 70.—Classified Summary Old Tax

COUNTIES.	No. of Table.	DEBITS.					BALANCES, JUNE 30,	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.		1883, Dr.	1884, Cr.
Totals.....		\$337,223 34	\$41,768 45	\$185,656 94	\$564,648 73		\$355,364 43	\$306 61
Alcona.....	73	\$7,710 28	\$355 01	\$1,978 86	\$10,044 25			
Allegan.....	74		657 45	1,343 77	2,001 22		\$9,081 61	
Alpena.....	75	10,282 81	513 68	1,511 45	12,307 42		716 57	
Antrim.....	76	4,673 21	247 97	2,563 28	7,484 46			
Arenac.....	77		14 29	361 74	376 03		204 09	
Baraga.....	78	2,217 26	105 04	740 49	3,062 79		112 27	
Barry.....	79	896 04	58 20	207 78	1,162 02		244 36	
Bay.....	80	23,806 71	2,361 93	20,203 64	46,372 28		12,380 95	
Benzie.....	81	1,823 94	88 91	601 85	2,514 70		200 57	
Berrien.....	82	2,714 91	143 25	954 57	3,812 73		186 35	
Branch.....	83	427 41	35 13	242 85	705 39		174 53	
Calhoun.....	84	449 54	36 13	183 07	668 74		210 58	\$140 08
Cass.....	85	135 78	19 06	176 62	324 46		77 19	
Charlevoix.....	86	2,538 88	146 75	883 98	3,569 62		309 10	
Cheboygan.....	87	4,580 87	213 65	780 06	5,574 60		51 03	
Chippewa.....	88	6,307 59	273 11	1,030 67	7,611 37			
Clare.....	89	6,582 63	330 64	3,576 75	10,490 02		44 44	
Clinton.....	90	133 78	19 40	361 80	514 98		93 89	
Crawford.....	91	3,166 71	173 59	784 60	4,124 90		402 01	
Delta.....	92	5,214 21	286 15	1,309 29	6,809 65		689 01	
Eaton.....	93	1,726 00	88 46	698 41	2,512 87			
Emmet.....	94	5,815 07	334 38	1,697 46	7,846 91		880 29	
Genesee.....	95	2,503 09	167 13	1,705 17	4,365 39		309 01	
Gladwin.....	96	11,434 53	507 39	2,051 81	13,993 73			
Grand Traverse.....	97		452 26	661 78	1,114 04		6,329 95	
Gratiot.....	98	127 47	461 46	2,623 35	3,212 28		6,102 60	
Hillsdale.....	99	64 65	11 20	129 81	205 66		103 48	
Houghton.....	100	10,816 86	635 12	7,487 91	18,639 88		1,569 93	
Huron.....	101	6,810 43	367 95	2,486 20	6,664 58		2,462 13	
Ingham.....	102	336 12	510 74	3,159 44	4,006 30		6,434 92	
Ionia.....	103	668 61	32 50	224 01	925 12		18 25	
Iosco.....	104	9,368 18	466 96	4,627 34	14,462 48		216 86	
Isabella.....	105	5,661 18	311 77	2,659 50	8,632 45		563 64	
Isle Royal.....	106	8 95	21		9 16			
Jackson.....	107	2,166 85	128 31	875 23	3,170 39		230 16	
Kalamazoo.....	108	687 31	49 71	318 85	1,055 87		219 10	
Kalkaska.....	109	4,201 42	221 15	2,237 92	6,660 49		35 54	
Kent.....	110	15,136 07	1,377 39	6,594 54	23,108 00		8,996 37	
Keweenaw.....	111	4,849 89	217 67	1,038 99	6,106 55			
Lake.....	112	3,104 86	188 69	833 47	4,077 02			
Lapeer.....	113	1,533 24	83 35	843 46	2,460 05			
Leelanaw.....	114	1,505 31	98 52	846 04	2,449 87		314 06	
Lenawee.....	115	1,561 15	76 90	757 44	2,395 49			
Livingston.....	116		480 12	39 50	529 62		6,984 62	
Mackinac.....	117	3,467 10	207 67	4,544 64	8,219 41		498 39	
Macomb.....	118	264 01	28 76	139 34	462 11		176 62	
Manistee.....	119	4,026 37	196 81	1,453 08	5,676 36		104 34	
Manitou.....	120	702 68	29 96	221 48	954 12			
Marquette.....	121	11,933 06	720 51	3,672 19	16,325 76		1,886 70	
Mason.....	122	1,056 37	298 48	1,406 02	2,760 87		3,180 48	
Mecosta.....	123	7,246 92	466 96	4,637 84	12,351 72		1,154 56	
Menominee.....	124	4,667 88	275 03	1,862 54	6,805 45		723 13	
Midland.....	125	11,604 99	630 82	4,771 39	16,907 20		739 87	
Missaukee.....	126	6,757 68	324 97	3,077 13	10,159 78			
Monroe.....	127	216 89	3,858 71	656 43	4,732 03		54,610 69	
Montcalm.....	128	152 28	619 00	3,632 91	4,404 19		7,838 21	
Montmorency.....	129	11,293 42	472 74	1,308 86	13,075 04			

Law Divisions of Tables Nos. 73 to 153, inclusive.

Footings.	CREDITS.						COUNTIES.
	BALANCES, JUNE 30.		Totals except Balances.	Miscella- neous.	Interest.	Cash.	
	1884, Dr.	1883, Cr.					
\$920,319 77	\$323,450 71	\$4,614 61	\$592,254 45	\$457,037 56	\$26,834 51	\$108,382 88	
\$10,044 25	\$1,306 76	385 53	\$3,651 96	\$7,102 80	\$398 54	\$1,150 62	Alcona.
11,082 83	7,221 65		3,871 18	3,437 65	173 43	280 09	Allegan.
13,023 90	899 93		12,124 01	9,927 40	571 56	1,625 05	Alpena.
7,484 46	739 48	\$16 73	6,378 25	3,960 63	244 71	2,172 88	Antrim.
580 12	361 44		218 68		30	218 38	Arenac.
3,175 06	497 78		2,677 28	2,093 22	120 44	463 62	Baraga.
1,406 38	130 11		1,276 27	715 05	61 08	500 14	Barry.
58,733 23	19,917 78		38,815 45	30,004 00	1,395 23	6,936 22	Bay.
2,715 27	508 85		2,206 42	1,355 00	96 42	754 00	Benzie.
3,990 06	617 42		3,381 66	2,808 67	152 02	420 97	Berrien.
879 92	104 06		775 84	405 13	32 56	338 15	Branch.
1,019 34			1,019 34	874 37	24 78	110 19	Calhoun.
401 65	154 25		247 40	157 94	11 94	77 62	Cass.
3,878 72	493 26		3,385 46	2,331 40	149 79	904 27	Charlevoix.
5,625 63	617 99		5,037 64	4,164 12	236 10	607 42	Cheboygan.
7,611 37	1,029 10	909 00	6,573 27	5,679 15	322 62	371 50	Chippewa.
10,634 46	3,169 17		7,365 29	6,222 72	316 18	796 41	Clare.
608 87	287 50		341 37	264 90	15 19	61 28	Clinton.
4,626 91	506 90		4,020 01	3,069 19	181 51	779 81	Crawford.
7,896 66	1,239 75		6,258 91	5,063 77	298 11	807 03	Delta.
2,512 87	194 46	302 85	2,015 56	1,160 43	95 80	759 33	Eaton.
8,737 20	1,253 92		7,473 28	5,604 91	342 83	1,525 54	Emmet.
4,674 40	1,197 20		3,477 20	2,668 32	154 86	654 01	Genesee.
13,993 73	1,619 25	386 05	11,984 43	10,431 52	589 16	967 75	Gladwin.
7,443 99	5,776 72		1,667 27	1,310 99	74 36	281 92	Gr. Traverse.
9,314 88	1,894 47		7,430 41	5,011 10	282 84	2,136 47	Gratiot.
309 14	85 73		223 42	151 81	9 34	62 27	Hillsdale.
30,190 61	4,835 58		15,364 23	11,510 69	632 31	3,221 23	Houghton.
9,126 71	1,540 44		7,586 27	4,518 91	320 64	2,751 72	Huron.
10,441 22	2,047 21		8,394 01	6,254 47	360 35	1,779 19	Ingham.
943 37	167 17		776 20	645 71	35 64	94 85	Ionia.
14,679 24	3,575 40		11,103 94	8,862 72	501 84	1,739 64	Iosco.
9,186 09	2,036 56		7,150 53	5,560 34	324 09	1,291 10	Isabella.
9 16		8 56	60		60		Isle Royal.
3,400 55	216 96		2,183 59	2,402 65	130 72	650 22	Jackson.
1,274 97	163 45		1,111 52	569 30	45 81	496 41	Kalamazoo.
6,696 03	200 96		6,495 05	3,618 95	216 72	2,660 38	Kalkaska.
32,104 37	4,386 66		27,717 71	15,127 43	1,200 89	11,389 39	Kent.
6,106 55	646 77	149 22	5,310 56	4,446 51	252 31	611 74	Keweenaw.
4,077 02	571 38	67 27	3,438 37	2,802 59	159 10	476 68	Lake.
2,460 05	309 40	333 29	1,727 36	1,183 76	92 57	451 03	Lapeer.
2,764 51	507 07		2,257 46	1,461 20	93 09	703 17	Leelanaw.
2,395 49	687 77	58 25	1,649 47	1,434 62	82 03	182 82	Lebanec.
7,524 24	7,252 21		272 03	229 99	11 67	80 37	Livingston.
8,717 80	4,243 29		4,474 51	3,803 16	207 70	463 65	Mackinac.
638 73	36 28		602 45	468 59	25 93	107 93	Macomb.
5,782 60	732 27		5,05 33	3,640 43	209 85	1,900 05	Manistee.
954 12	157 30	26 74	770 08	639 42	36 87	93 70	Manitou.
18,242 46	1,738 58		16,508 88	12,048 52	789 99	3,721 37	Marquette.
5,941 25	831 33		5,110 02	2,636 32	227 65	2,226 05	Mason.
13,506 28	2,974 93		10,531 35	7,051 90	445 27	3,034 18	Mecosta.
7,928 58	1,242 72		6,285 86	4,713 25	281 14	1,291 47	Menominee.
17,647 07	5,006 49		12,640 58	10,741 71	618 46	1,280 41	Midland.
10,159 78	1,088 00	1,089 28	7,987 50	5,287 29	368 60	2,351 61	Missaukee.
59,542 62	7,611 69		51,930 93	48,136 55	3 34 13	440 25	Monroe.
12,292 40	4,648 06		7,614 32	6,364 86	346 45	903 01	Montcalm.
12,075 04	1,474 29	7 83	11,598 32	10,254 62	508 96	779 74	Montmorency.

Table No. 70.—Continued.

COUNTIES.	No. of Table.	DEBITS.				BALANCES, JUNE 30,	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.	1883, Dr.	1884, Cr.
Muskegon .....	130	\$3,668 61	\$824 02	\$3,918 31	\$8,410 94	\$9,005 89	.....
Newaygo .....	131	7,148 93	448 65	3,742 78	11,340 26	1,307 41	.....
Oakland .....	132	478 73	158 86	450 67	1,086 26	1,825 50	.....
Oceana .....	133	5,264 90	312 77	2,152 62	7,730 29	882 33	.....
Ogemaw .....	134	7,048 48	330 80	3,196 35	10,575 63	.....	.....
Ontonagon .....	135	15,255 16	707 73	14,893 77	30,856 66	838 52	.....
Oscoda .....	136	6,452 36	372 93	3,237 88	10,062 67	734 73	.....
Oscoda .....	137	4,345 84	190 84	1,977 18	6,513 86	.....	.....
Otsego .....	138	2,440 10	113 29	996 06	3,549 45	.....	.....
Ottawa .....	139	1,486 07	3,640 95	2,333 20	7,460 22	51,265 40	.....
Presque Isle .....	140	10,092 52	441 85	2,013 22	12,547 59	.....	.....
Roscommon .....	141	9,290 59	438 92	3,121 92	12,851 43	.....	.....
Saginaw .....	142	.....	6,763 21	7,969 32	14,732 53	94,446 19	.....
Sanilac .....	143	6,772 80	393 25	3,431 10	10,597 15	1,044 31	.....
Schoolcraft .....	144	3,374 72	151 14	770 88	4,296 74	.....	.....
Shiawassee .....	145	1,336 67	2,693 88	1,337 46	5,368 01	37,521 30	.....
St. Clair .....	146	354 72	979 80	1,988 92	3,323 44	13,195 68	.....
St. Joseph .....	147	188 84	8 50	28 80	226 14	19 74	.....
Tuscola .....	148	4,645 29	390 49	3,364 00	8,399 78	1,996 55	.....
Van Buren .....	149	1,870 01	90 37	742 62	2,703 20	.....	\$186 59
Washtenaw .....	150	764 98	59 38	386 65	1,211 01	236 56	.....
Wayne .....	151	6,034 25	593 11	6,128 55	12,755 91	2,961 45	.....
Wexford .....	152	5,091 82	259 53	1,686 24	7,017 59	.....	.....



Table No. 70.—Continued.

CREDITS.							
Footings.	BALANCES, JUNE 30.		Totals except Balances.	Miscella- neous.	Interest.	Cash.	COUNTIES.
	1884, Dr.	1883, Cr.					
\$17,416 83	\$2,717 10	-----	\$14,699 73	\$9,566 78	\$496 25	\$4,636 70	Muskegon.
12,647 77	2,486 21	-----	10,161 56	7,131 43	490 81	2,599 32	Newaygo.
2,911 76	159 83	-----	2,751 93	2,204 38	126 89	420 66	Oakland.
8,612 62	1,339 69	-----	7,272 93	5,407 31	319 71	1,545 91	Oceana.
10,575 63	2,429 62	\$187 75	7,966 26	6,501 38	368 08	1,068 85	Ogemaw.
31,695 18	14,194 08	-----	17,501 10	14,636 37	820 82	2,043 91	Ontonagon.
10,797 40	2,074 51	-----	8,722 89	5,918 64	568 72	2,437 53	Oscoda.
6,553 86	1,386 93	260 11	4,406 82	3,807 49	228 24	281 09	Oscoda.
3,549 45	901 06	248 71	2,399 69	2,001 41	129 33	268 95	Otsego.
58,725 62	36,417 27	-----	22,308 35	19,629 93	317 96	2,360 46	Ottawa.
12,547 59	1,159 93	193 37	11,192 27	8,929 85	504 12	1,758 30	Presque Isle.
12,851 43	2,295 39	196 43	10,359 56	8,633 60	481 12	1,244 84	Roscommon.
109,178 72	83,915 70	-----	20,263 02	19,329 72	933 30	-----	Saginaw.
11,631 46	2,657 79	-----	8,973 67	6,672 44	400 43	1,900 80	Sanilac.
4,296 74	428 05	65 29	3,803 40	3,132 25	170 02	501 13	Schoolcraft.
42,889 31	36,635 39	-----	6,253 92	2,379 90	285 39	3,588 63	Shiawassee.
16,519 19	8,680 66	-----	7,858 46	6,172 10	372 65	1,313 71	St. Clair.
245 88	26 04	-----	219 84	129 80	9 41	80 63	St. Joseph.
10,396 83	2,174 93	-----	8,221 40	4,986 84	348 05	2,886 51	Tuscola.
2,869 79	-----	292 85	2,576 94	2,166 21	104 10	306 63	Van. Buren.
1,447 59	146 33	-----	1,301 26	705 90	53 52	539 84	Washtenaw.
15,717 36	2,805 23	-----	12,912 13	9,136 07	530 24	3,245 82	Wayne.
7,017 59	84 61	127 95	6,805 03	5,370 06	263 64	1,171 33	Wexford.

## APPENDIX.

[Sept. 30,

Table No. 71.—Classified Summary New Tax

III	No. of Tables.	DEBITS.				BALANCES, JUNE 30.	
		Cash.	Interest.	Miscellaneous	Totals except Balances.	1893, Dr.	1894, Cr.
		\$280,688 59	\$2,845 39	\$1,508,318 30	\$1,741,852 18	\$44,328 35	\$41,716 36
	73	\$6,911 53	80 54	\$4,705 05	\$11,617 12		\$3,568 95
	74	79 75	72 76	24,730 38	24,892 89	\$49 26	
	75	2,221 57	28	5,914 08	8,135 91		23 87
	76	1,042 92		4,780 34	6,723 32		1,721 46
	77		83	1 51	2 84	18 74	105 17
	78	842 22	14	2,588 94	3,429 30		650 91
	79	70 18		23,777 21	23,847 39	23 15	
	80	3,452 22	482 41	25,889 79	30,804 42		
	81	617 85	02	2,881 20	3,499 07	65	188 81
	82	271 41	18	27,886 03	27,937 62	49 90	
	83	274 88		31,980 78	32,255 46	7 00	
	84	41 24	03	44,934 10	44,975 37	61 69	261 48
	85	118 79		28,301 61	28,420 40	77 17	
	86	2,884 07	04	3,771 94	6,656 05	544 85	1,513 60
	87	3,421 75	70 95	6,624 31	10,126 01		
	88	15,430 87	23 72	3,854 60	19,809 19		773 70
	89	2,150 78	14	4,093 11	6,844 03		370 67
	90	419 89	156 03		29,809 59		
	91	4,576 79	37	2,340 71	6,917 87		335 36
	92	2,800 12	63 31	4,883 00	7,746 93		
	93	321 57		29,254 94	29,576 51	46 18	11 62
	94	1,984 68	06	3,916 79	5,901 52	1,254 54	517 07
	95	35 95		38,613 58	38,649 53		
	96	3,393 51	03	2,310 32	5,719 86	517 77	736 92
	97	763 43	90 31	5,516 15	6,398 89	408 62	
	98	1,149 47	08	13,081 12	14,930 67		101 42
	99	24 92		38,330 89	38,355 61	10 73	8 63
	100	9,960 27	15	4,934 89	14,895 81		
	101	880 27	32	9,831 33	10,711 92		
	102	3,971 38	04	29,398 09	33,369 51		777 26
	103	183 08		29,235 56	29,418 66		65 26
	104	5,204 41	24	3,710 64	8,915 29		1,764 30
	105	2,831 79	01	7,528 60	10,360 40		942 77
	106	4 01		182 05	186 06		
	107	47 42	40	49,401 38	49,449 20	7 31	
	108	0 96	01	42,135 73	42,145 60	23 70	
	109	10,629 85	05	5,194 63	15,824 43		931 85
	110	229 83	06	60,905 12	61,135 01	2,434 19	
	111	1,973 95	02	1,549 13	3,523 10		180 19
	112	5,811 41	22	3,868 81	9,680 44		866 40
	113	71 18	02	23,871 18	23,942 38	3 78	
	114	565 18	01	1,916 12	2,481 31		79 94
	115		246 06	50,233 68	50,449 74	91 29	
	116	40 01		27,396 23	27,436 23		4 69
	117	9,400 48	27 48	4,959 94	14,387 90	1,172 48	532 83
	118	56 67		37,406 41	37,462 08	4 51	
	119	3,214 28	42	7,044 83	10,259 36		612 22
	120	172 80	3 42	100	582 04		
	121	11,472 78	08	9,708 58	21,181 37		
	122	852 68	13	5,665 35	6,519 16		68 03
	123	1,794 30	17		8,163 67	97 47	1,807 47
	124	4,846 14	67	4,785 60	9,632 41		
	125	1,831 33	28 38	6,875 96	8,535 67	99 80	
	126	11,544 69	01	3,488 72	15,033 62		619 10
	127	231 84	41 15	29,242 66	29,615 15	940 75	
	128	689 85	106 03	17,798 45	18,594 33	141 19	
	129	12,903 99	74	2,397 57	14,602 30		699 62

Law Divisions of Tables Nos. 73 to 159 Inclusive.

Footings.	CREDITS.						COUNTIES.
	BALANCES, JUNE 30.		Totals except Balances.	Miscellaneous	Interest.	Cash.	
	1884. Dr.	1883. Cr.					
\$1,827,890 89	\$158,520 23	\$20,419 05	\$1,658,956 61	\$316,979 00	\$14 22	\$1,336,965 89	
\$15,185 98		\$963 53	\$14,192 45	\$10,757 18		\$3,435 27	Alcona.
24,933 85	\$4,266 79		20,666 06	568 42		20,097 64	Allegan.
8,159 78		126 17	8,033 61	2,427 42		5,606 19	Alpena.
8,444 78		126 74	8,314 04	3,485 06		4,832 98	Antrim.
121 25			121 25	106 55	\$0 24	14 46	Arenac.
3,980 21		245 42	3,734 79	1,136 25		2,598 54	Baraga.
23,869 54	15 73		23,883 81	280 19		23,573 62	Barry.
30,804 42	23,869 32	104 00	10,801 10	9,196 27		1,604 83	Bay.
3,638 83			3,638 83	1,162 89		2,475 94	Benzie.
27,986 52	88 22		27,908 30	839 09		27,064 21	Berrien.
32,242 46	19 37		32,323 09	91 99		32,131 10	Branch.
45,266 54			45,266 54	333 35		44,965 19	Calhoun.
26,497 57	8 69		26,488 88	89 87		26,399 01	Cass.
8,723 70			8,723 70	4,471 31		4,252 39	Charlevoix.
10,126 01	4,189 14	327 50	5,609 37	4,471 77		1,137 60	Cheboygan.
20,062 89		2,259 99	17,822 90	17,022 45		800 45	Chippewa.
7,214 70		39 60	7,175 10	2,976 56		4,198 54	Clare.
26,809 52	9,047 94	262 50	20,499 08	434 78		20,064 30	Clinton.
7,303 23		523 51	6,779 72	5,164 36		1,615 36	Crawford.
7,746 93	3,423 14	1,015 65	3,308 14	3,077 67		230 47	Delta.
29,634 31			29,634 31	807 56		29,826 75	Eaton.
7,673 13			7,673 13	3,491 61		4,181 52	Emmet.
38,741 81	64 43		38,677 38	376 48		38,300 90	Genesee.
6,967 55			6,967 55	3,762 31		3,205 24	Gladwin.
6,807 51	4,527 46		2,280 05	1,798 54		481 51	G'd Traverse.
14,392 09		231 05	14,161 04	2,085 68		12,125 36	Gratiot.
38,374 97			38,374 97	137 53		38,237 44	Hilldale.
14,895 31	11 02	145 05	14,739 24	10,271 23		4,468 01	Houghton.
10,711 92	76 60	48 26	10,587 06	2,144 84		8,442 22	Huron.
34,146 77		913 12	33,233 65	4,410 04		28,823 61	Ingham.
29,484 02		7 23	29,476 79	394 99		29,081 80	Ionia.
10,699 59		597 47	10,102 12	6,376 03		3,726 09	Iosco.
11,303 26		544 31	10,758 95	4,125 07		6,633 88	Isabella.
196 06			196 06	4 01		182 05	Isle Royal.
49,456 51	51 28		49,405 23	608 99		48,796 24	Jackson.
42,168 30	51 80		42,116 50	223 70		41,892 80	Kalamazoo.
16,756 28		2,687 81	14,068 97	11,094 26		2,974 71	Kalkaska.
63,569 20	473 34		63,095 86	2,200 46		60,895 40	Kent.
3,683 29		160 82	3,522 97	2,332 52		1,190 45	Keweenaw.
10,236 84		67 85	10,168 99	7,059 59		3,109 40	Lake.
23,916 16	24 19		23,921 97	521 95		23,400 02	Lapeer.
2,532 15		35 95	2,516 20	880 16		1,636 04	Leelanaw.
50,541 03	14,350 72		36,190 31	308 65		35,881 66	Lenawee.
27,440 32		15 97	27,424 35	161 37		27,272 98	Livingston.
16,063 01			16,063 01	13,793 77		2,269 24	Mackinac.
27,486 59	30 58		27,436 01	217 52		27,218 49	Macomb.
10,871 43		212 01	10,659 47	4,409 99		6,249 48	Manistee.
802 38	178 88		623 00	245 74		380 26	Manitou.
21,181 37	204 44	336 81	20,640 12	12,620 56		8,019 56	Marquette.
6,596 19		28 62	6,569 57	1,394 75		5,164 82	Mason.
10,358 61			10,358 61	4,685 77		5,672 84	Mecosta.
9,632 41	45 28	62 89	9,524 24	5,402 90		4,121 34	Menominee.
8,635 47	1,616 63		7,018 84	3,336 71		3,682 13	Midland.
15,643 72		523 44	15,120 28	12,711 68		2,408 60	Missaukee.
30,555 90	17 12		30,538 78	722 56	13 98	29,802 24	Monroe.
18,735 52	4,176 85		12,558 67	2,119 55		10,439 12	Montcalm.
15,271 33		1,088 49	14,182 83	13,812 93		369 90	Montmorency.

## APPENDIX.

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Table No. 71.--Continued.

DEBITS.					
	Interest.	Miscellaneous	Totals except Balances.	BALANCES, JUNE 30.	
				1883, Dr.	1884, Cr.
80	90 18	\$12,133 51	\$12,523 49	357 43	\$103 45
37	08	8,140 47	10,035 92	106 72	475 30
43	-----	49,085 90	50,049 33	124 69	-----
36	14	5,737 47	7,055 97	-----	212 97
59	14	3,159 98	6,625 64	-----	1,696 51
51	5 89	3,980 30	6,058 80	-----	2,193 49
41	01	4,909 47	8,588 89	-----	1,638 84
89	63	1,938 94	8,375 34	-----	3,542 08
67	30 84	3,289 76	6,373 27	-----	-----
74	11	15,717 29	16,294 14	-----	90 34
00	39	2,493 60	14,860 98	-----	6,255 36
13	26	2,944 05	10,144 41	-----	577 31
49	968 11	47,174 02	49,356 63	29,783 10	-----
37	-----	9,530 79	11,295 16	-----	112 51
54	23	4,818 04	19,594 91	-----	3,075 44
26	05	24,904 33	25,079 64	116 34	115 27
25	131 28	27,764 97	28,355 50	69 80	-----
69	277 69	32,848 02	33,132 80	2,649 15	-----
49	02	16,768 00	17,408 51	-----	-----
44	-----	25,768 06	25,939 40	544 61	126 64
09	-----	54,793 68	54,841 75	218 77	49 56
23	3 25	243,782 30	248,970 76	2,164 10	-----
37	02	5,675 23	9,913 64	-----	323 08

Table No. 71.—Continued.

Footings.	CREDITS.						COUNTIES.
	BALANCES, JUNE 30.		Totals except Balances.	Miscellaneous	Interest.	Cash.	
	1884. Dr.	1883. Cr.					
\$12,693 37	-----	-----	\$12,693 37	\$1,089 26	-----	\$11,604 11	Muskegon.
10,617 24	-----	-----	10,617 24	3,864 97	-----	6,752 27	Newaygo.
50,174 02	\$141 23	-----	50,032 79	345 46	-----	49,687 33	Oakland.
7,269 84	-----	\$290 90	6,979 04	1,203 99	-----	5,775 05	Occana.
8,322 15	-----	856 53	7,465 62	5,308 42	-----	2,157 20	Ogemaw.
8,252 29	-----	135 10	8,117 19	4,362 85	-----	3,754 34	Ontonagon.
10,327 73	-----	536 16	9,891 57	5,764 02	-----	4,127 55	Oscola.
11,917 44	-----	1,263 25	10,654 09	9,275 26	-----	678 83	O-coda.
6,873 27	1,714 90	287 74	4,870 63	3,732 40	-----	1,118 23	Otsego.
16,384 48	-----	492 43	15,892 05	793 06	-----	15,098 99	Ottawa.
21,116 36	-----	356 81	20,759 55	19,424 99	-----	1,334 56	Presque Isle.
10,721 75	-----	591 98	10,129 77	8,243 82	-----	1,885 95	Roscommon.
79,139 72	47,970 86	-----	31,168 86	4,952 37	-----	26,216 49	Saginaw.
11,407 67	-----	175 95	11,231 72	2,565 94	-----	8,665 78	Sanilac.
22,600 25	-----	1,485 14	21,115 11	15,918 36	-----	5,196 75	Schoolcraft.
25,313 25	-----	-----	25,313 25	895 50	-----	24,417 75	Shiawassee.
28,425 30	7,716 30	-----	20,709 00	1,129 55	-----	19,579 45	St. Clair.
35,781 75	14,973 71	-----	20,808 04	76 00	-----	20,732 04	St. Joseph.
17,408 51	135 21	172 39	17,100 91	1,224 69	-----	15,876 22	Tuscola.
26,780 65	-----	-----	26,780 65	847 48	-----	25,933 17	Van Buren.
55,110 06	-----	-----	55,110 06	238 24	-----	54,871 84	Washtenaw.
251,134 86	3,016 56	-----	248,118 32	11,157 60	-----	236,960 72	Wayne.
10,846 78	-----	238 81	10,607 92	5,758 34	-----	4,849 58	Wexford.

Table No. 72.—Showing Balances of the Old and New Divisions of the several County Accounts, June 30, 1883, and 1884; also, the Aggregate or Net Balances, as the case may be, June 30, 1884.

COUNTIES.	No. of Table.	OLD TAX LAW DIVISION OF ACCOUNT.				AGGREGATE OR NET BALANCES JUNE 30, 1884.				NEW TAX LAW DIVISION OF ACCOUNT.			
		BALANCES JUNE 30, 1883.		BALANCES JUNE 30, 1884.		Debit.	Credit.	Debit.	Credit.	BALANCES JUNE 30, 1884.		Debit.	Credit.
		Debit.	Credit.	Debit.	Credit.					Debit.	Credit.		
Totals.....	.....	\$335,364 43	\$4,614 61	\$323,450 71	\$306 61			\$450,062 77	\$16,008 80	\$153,620 23	\$41,710 36	\$44,328 35	\$20,412 06
Alcona.....	73		\$85 53	\$1,306 76				\$11,458 44	\$2,263 10	\$4,266 79	\$3,568 86		\$693 53
Alcona.....	74	\$9,091 61		7,321 65				576 11			23 87	\$49 96	126 17
Alcona.....	75	716 57		899 98					931 98		1,731 46		126 74
Alcona.....	76		316 73	789 45							106 17	13 74	
Alcona.....	77	304 09		361 44				256 27					
Baraga.....	78	113 27		497 78					53 13		550 91		245 43
Baraga.....	79	244 36		130 11				145 84				22 15	104 00
Baraga.....	80	12,890 95		19,917 78				48,817 10		28,969 52		95	
Baraga.....	81	200 57		509 85				371 04			138 81	48 90	
Baraga.....	82	186 35		617 43				700 64		83 23			
Branch.....	83	174 53		104 08				123 45		19 37		7 00	
Branch.....	84	210 55			\$140 03				401 50		281 48	61 69	
Branch.....	85	77 19		154 25				162 94		8 09	1,512 80	77 17	
Branch.....	86	309 10		493 26					1,019 54			544 85	
Branch.....	87	51 03		617 99				4,907 13		4,189 14			
Branch.....	88		208 00	1,029 10				255 40			773 70		327 60
Branch.....	89	44 44		3,169 17				2,798 50			370 67		2,259 59
Branch.....	90	93 89		267 50				9,315 44		9,047 94			262 50
Branch.....	91	403 01		506 90				121 54			385 36		523 51
Branch.....	92	689 01		1,239 75				4,663 99		3,423 14			1,015 65
Branch.....	93		302 85	194 46				182 84			11 62	46 18	
Branch.....	94	880 29		1,253 92				736 85			617 07	1,254 84	
Branch.....	95	309 01		1,197 20				1,361 63		64 43		92 23	
Branch.....	96		386 06	1,619 25				1,862 33			736 93	517 77	
Branch.....	97	6,329 95		5,776 72				10,804 18		4,327 46		408 63	
Branch.....	98	6,102 60		1,884 47				1,723 05			161 42		231 06
Branch.....	99	103 48		85 73				77 09			8 63	10 73	
Branch.....	100	1,559 83		4,855 63				4,846 60		11 03			145 05
Branch.....	101	2,463 13		1,540 44				1,617 04		76 60			48 26
Branch.....	102	6,434 92		2,047 21				1,269 95			777 26		913 13
Branch.....	103	18 35		167 17				101 81			65 36		7 22
Branch.....	104	216 86		3,575 40				1,791 10			1,784 30		597 47
Branch.....	105	553 64		2,035 56				1,099 79			943 77		544 51
Branch.....	106		8 56					268 24					
Branch.....	107	230 16		216 06						51 28		7 31	

108	Kalamazoo	9210 10	\$103 45	\$215 25	\$720 87	\$51 90	\$931 85	\$22 70	92,067 81
109	Kalamazoo	85 54	300 98	4,800 00	.....	473 34	160 19	2,454 19	160 82
110	Kalamazoo	8,096 37	4,386 60	4,800 00	.....	486 03	550 40	67 85	67 85
111	Kalamazoo	.....	4,340 77	14 98	.....	.....	.....	.....	.....
112	Kalamazoo	.....	571 38	.....	.....	.....	.....	.....	.....
113	Kalamazoo	833 39	830 40	423 30	.....	24 19	70 84	3 78	35 95
114	Kalamazoo	814 66	507 07	436 23	.....	14,350 72	4 09	91 20	15 97
115	Kalamazoo	58 25	687 77	15,038 49	.....	.....	532 63	1,172 48	.....
116	Kalamazoo	6,984 62	7,232 21	7,248 12	.....	.....	.....	.....	.....
117	Kalamazoo	498 39	4,243 29	5,710 66	.....	.....	.....	.....	.....
118	Kalamazoo	170 62	38 28	66 86	.....	30 58	612 12	4 51	212 01
119	Kalamazoo	104 24	723 27	120 16	.....	.....	.....	.....	.....
120	Kalamazoo	.....	127 30	327 68	.....	176 38	290 34	.....	336 81
121	Kalamazoo	26 74	1,739 68	1,027 62	.....	204 44	65 03	.....	26 62
122	Kalamazoo	3,160 45	831 33	763 30	.....	.....	.....	.....	.....
123	Kalamazoo	1,164 56	2,974 93	1,167 46	.....	45 28	1,807 47	97 47	62 89
124	Kalamazoo	723 13	1,243 72	1,888 00	.....	1,616 63	610 10	90 80	523 44
125	Kalamazoo	730 87	5,005 49	6,623 12	.....	.....	.....	.....	.....
126	Kalamazoo	1,089 28	1,653 00	472 90	.....	.....	.....	.....	.....
127	Kalamazoo	54,810 59	7,611 69	7,628 81	.....	17 12	.....	940 75	.....
128	Kalamazoo	7,838 21	4,648 08	10,824 92	.....	6,176 85	.....	141 19	1,088 49
129	Kalamazoo	7 35	1,474 80	805 37	.....	.....	682 02	.....	.....
130	Kalamazoo	9,005 89	2,717 10	2,613 65	.....	103 45	.....	57 43	.....
131	Kalamazoo	1,307 41	2,486 21	2,010 91	.....	104 02	475 80	104 02	.....
132	Kalamazoo	1,835 50	150 83	301 06	.....	141 23	.....	124 66	.....
133	Kalamazoo	882 33	1,239 60	1,125 72	.....	.....	213 97	.....	290 90
134	Kalamazoo	137 73	2,429 62	733 11	.....	.....	1,686 51	.....	856 53
135	Kalamazoo	838 52	14,194 06	12,000 59	.....	.....	2,183 49	.....	135 10
136	Kalamazoo	734 73	2,074 51	435 67	.....	.....	1,638 84	.....	386 16
137	Kalamazoo	260 11	1,886 93	.....	.....	.....	3,542 08	.....	1,263 35
138	Kalamazoo	243 71	901 05	2,615 65	.....	1,714 90	.....	.....	287 74
139	Kalamazoo	51,365 40	35,417 37	86,326 93	.....	.....	90 34	.....	492 43
140	Kalamazoo	105 37	1,159 95	5,086 43	.....	.....	6,255 38	.....	336 81
141	Kalamazoo	196 48	2,264 39	1,718 08	.....	.....	577 31	.....	591 98
142	Kalamazoo	91,446 19	88,915 70	136,8 6 50	.....	47,970 86	.....	20,783 10	.....
143	Kalamazoo	1,044 31	2,657 79	2,545 38	.....	.....	112 51	.....	175 95
144	Kalamazoo	65 59	428 05	2,647 39	.....	.....	3,075 44	.....	1,485 14
145	Kalamazoo	37,521 30	86,635 32	36,520 12	.....	.....	116 37	118 34	.....
146	Kalamazoo	13,195 68	8,960 66	16,376 96	.....	7,716 30	.....	69 80	.....
147	Kalamazoo	19 74	26 04	14,999 75	.....	14,973 71	.....	2,649 15	.....
148	Kalamazoo	1,986 55	2,174 93	2,310 14	.....	135 21	.....	.....	173 39
149	Kalamazoo	292 83	\$166 59	353 23	.....	.....	196 61	644 61	.....
150	Kalamazoo	236 58	146 33	96 77	.....	.....	49 66	218 77	.....
151	Kalamazoo	2,961 45	2,805 23	5,981 79	.....	3,016 56	.....	2,164 10	.....
152	Kalamazoo	127 95	.....	848 48	.....	.....	933 00	.....	258 81

**Table No. 72.—Alcona County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., July, 1883	11	--	\$1 15	\$17				
	" " " " Sept., "	9	--	51	15				
Dec. 31	" " " " Oct., "	8	--	3 28	70				
	" " " " Nov., "	7	--	59	14				
	" " " " Dec., "	6	--	3 72	106				
	Cash paid " Nov. 21,"	7	8	326 82	7,710				
1884.									
M'ch 31	Taxes, etc., " " Jan., 1884	5	--	5 13	175				
	" " " " Feb., "	4	--	4 91	210				
	" " " " M'ch, "	3	--	1 19	68				
June 30	" " " " Apr., "	2	--	79	67				
	" " " " May, "	1	--	6 62	1,134				
	Cash paid " June 23,"		7	-----					
	Taxes, etc., charged back " 30,"			-----	97				
	Interest on above -----			-----	325				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....							\$5 90	\$25 53
	Uncollected Taxes of 1881, Sept. 30, 1883.....							372 90	7,102 80
	Cash of Co. Tr., Taxes, etc., Nov. 22, 1883.....							7 85	178 00
1884.									
M'ch 31	" " " " M'ch 6, 1884.....							4 23	191 00
	" " " " general account, M'ch 6, 1884.....							7 25	326 84
June 30	" " " " Taxes, etc., June 23, 1884.....							62	454 60
	Interest on above -----							-----	328 54
	Balance to new account.....							-----	1,306 76
	Totals.....				\$10,044			-----	\$10,044 25

Quarter Ending	New Tax Law Division of Account.	Tax.	Interest.	Col. Rec.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$1 88	\$0 11	\$0 00	-----	\$1 88	
	" " " " Aug., "	72	05	08	-----	80	
	" " " " Sept., "	1 08	09	07	-----	1 94	
Dec. 31	" " " " Oct., "	12 76	1 83	52	-----	14 31	
	" " " " Nov., "	22 10	2 01	90	-----	23 01	
	" " " " Dec., "	42 08	4 22	1 71	-----	48 01	
	Cash paid Co. Tr.—State, Nov. 22, "	03	-----	-----	-----	03	
	" " " Del. Local, " "	6,310 44	241 38	252 41	-----	6,804 23	
1884.							
M'ch 31	State Tax of 1883.....	-----	-----	-----	-----	4,551 46	
	Del. State, rec'd Co. Tr., Jan., '84.	2 98	33	12	-----	3 43	
	" " " " Feb., "	5 41	41	26	-----	7 08	
	" " " " M'ch, "	5 49	04	24	-----	5 77	
	Cash paid Co. Tr., Del. Local, " 6, "	54 73	5 47	2 19	-----	63 39	
June 30	Del. State, rec'd Co. Tr., Apr., "	11 67	66	46	-----	12 79	
	" " " " May, "	14 40	58	56	-----	15 56	
	" " " " June, "	8 91	33	34	-----	9 60	
	Cash paid Co. Tr., Del. Local, " 23, "	38 62	4 72	1 54	-----	44 88	
	Del. State charged back, " 30, "	8 12	-----	-----	-----	8 12	
	Int. on Del. State tax charged back.	-----	-----	-----	-----	54	
1884.							
Sept. 30	By Balance from old acc't, July 1, '83	-----	-----	-----	-----	-----	9993 53
	Cash of Co. Tr.—Del. State, Aug. 15, "	12 05	48	55	-----	-----	13 08
	Del. Local, rec'd A. G. O., July, "	3 111 13	93 06	124 42	-----	-----	3,322 60
	" " " " Aug., "	2,247 65	115 70	69 91	-----	-----	2,433 26
	" " " " Sept., "	3 03	21	12	-----	-----	3 36
Dec. 31	" " " " Nov., "	25 65	2 56	1 09	-----	-----	29 24
	" " " " Dec., "	29 08	2 91	1 16	-----	-----	33 15
	Cash of Co. Tr.—Del. State, Nov. 22, "	15 91	26	19	-----	-----	16 35
1884.							
M'ch 31	Del. Local, rec'd A. G. O. Jan., '84	13 78	1 51	55	-----	-----	15 84
	" " " " Feb., "	14 59	1 90	58	-----	-----	17 07
	" " " " M'ch, "	10 25	1 31	41	-----	-----	11 97
	Cash of Co. Tr., Del. State, " 6, "	76 94	7 20	3 13	-----	-----	87 33
June 30	Del. State, rec'd A. G. O., Apr. 5, "	1,249 23	-----	-----	-----	-----	1,249 23
	Cash of Co. Tr., State, " 8, "	3,302 23	-----	-----	-----	-----	3,302 23
	Del. Local, rec'd A. G. O., " "	1,904 30	260 60	76 17	-----	-----	2,247 07
	" " " " May, "	347 91	26 07	13 89	-----	-----	387 87
	" " " " June, "	924 77	18 78	38 97	-----	-----	982 52
	Cash of Co. Tr., Del. State, " 23, "	14 88	78	62	-----	-----	15 26
	To Balance to new account.....	-----	-----	-----	-----	2,568 80	-----
	Totals.....	-----	-----	-----	-----	\$15,185 98	\$15,185 98
	To Balance from Old Tax Law Division of Account as above.	-----	-----	-----	\$1,306 76	-----	-----
	By " " New " " " "	-----	-----	-----	3,568 86	-----	-----
	Net.....	-----	-----	-----	\$2,262 10	-----	-----





Table No. 75.—Alpsa County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$50 16	\$716 57				
	Taxes, etc., rec'd Co. Tr., July	11	--	1 83	28 56				
	" " " " Aug.	10	--	10 17	174 35				
	" " " " Sept.,	9	--	3 25	61 84				
Dec. 31	" " " " Oct.,	8	--	4 16	89 23				
	" " " " Nov.,	7	--	3 65	89 34				
	" " " " Dec.,	6	--	2 22	63 37				
	Cash paid " Nov. 23, "	7	7	433 29	10,268 88				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	23	9 74				
	" " " " M'ch,	3	--	53	30 54				
June 30	" " " " May,	1	--	4 12	706 99				
	Cash paid " June 11, "	--	19	05	13 43				
	Taxes, etc., charged back " 30, "	--	--	--	257 49				
	Interest on above	--	--	--	513 66				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$517 59	\$9,838 88
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, "					7	7	39 63	939 14
1884.									
M'ch 31	" " " " M'ch 7, 1884					3	23	5 32	241 94
	" " " " Gen'l Acc't, " 7, "					3	23	8 87	403 69
June 30	" " " " Taxes, etc., June 11, "					--	19	15	40 28
	Taxes at Land Office and Int. to June 30, 1884								68 52
	Interest on above								571 56
	Balance to new account								899 98
	Totals				\$13,023 99				\$13,023 99

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$17 62	\$1 17	\$0 83		\$19 42	
	" " " " Aug.	7 55	68	40		8 63	
	" " " " Sept.,	4 46	39	22		5 07	
Dec. 31	" " " " Oct.,	4 26	41	21		4 86	
	" " " " Nov.,	1 40	15	07		1 62	
	" " " " Dec.,	10 28	1 13	46		11 85	
	Cash p'd Co. Tr., Del. local Nov. 23, "	1,323 92	50 48	52 60		1,427 00	
1884.							
M'ch 31	State Tax of 1883					5,643 81	
	Del. State, rec'd Co. Tr., Jan., 1884	50	06	02		56	
	" " " " Feb.,	3 55	49	18		4 22	
	" " " " M'ch,	70 96	2 60	3 23		76 79	
	Cash p'd Co. Tr., Del. local " 7, "	167 54	14 90	6 69		189 13	
June 30	Del. State, rec'd Co. Tr., April, "	66 17	2 67	2 88		71 70	
	" " " " May,	31 41	1 68	1 37		34 46	
	" " " " June,	24 14	1 56	1 01		26 71	
	Cash paid Co. Tr., State, " 11, "	589 77				589 77	
	Cash p'd Co. Tr., Del. local, " 11, "	13 39	1 74	54		15 67	
	Del. State, charged back, " 30, "	4 12				4 12	
	Int. on Del. State Tax charged back					28	
1883.							
Sept. 30	By Balance from old account, July 1, 1883						\$126 17
	Del. Local, rec'd A. G. O., " "	748 16	21 27	29 90			790 33
	" " " " Aug.,	365 66	19 58	14 62			399 86
	" " " " Sept.,	67 37	4 72	2 70			74 79
Dec. 31	" " " " Oct.,	87 11	5 37	2 68			73 16
	" " " " Nov.,	100 43	9 53	4 01			113 97
	Cash of Co. Tr., State, " 23, "	82					82
	" " " " Del. State, " 23, "	55 40	2 39	1 56			59 35
1884.							
M'ch 31	" " " " M'ch 7, 1884	15 92	1 09	74			18 35
	Del. Local, rec'd A. G. O. " 31, "	13 39	1 74	54			15 67
	" " " " State, rec'd A. G. O. " 31, "	787 50					787 50
June 30	Cash of Co. Tr., State, Apr. 14, "	5,446 08					5,446 08
	" " " " Del. State, June 11, "	75 01	3 15	3 43			81 59
	Del. Local, rec'd A. G. O. " "	93 91	1 87	3 76			99 54
	" collected at Land Office	58 26	3 34				61 60
	To Balance to new account					\$23 87	
	Totals					\$8,159 78	\$8,159 78
	To Balance from Old Tax Law Division of Account as above.					\$899 98	
	By " " New " " " " " " " "					23 87	
	Net					\$876 11	



Table No. 77.—Arenas County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To balance from old account July 1, 1883	12	..	\$14 29	\$204 09				
1884.	Taxes, etc., charg'd back, June 30, '84	..	..	..	361 74				
June 30	Interest on above	..	..	..	14 29				
1884.									
June 30	By cash of Co. Tr., general account, June 23, 1884	..	..	..	..	7	..	\$0 30	\$218 38
	Interest on above	..	..	..	..	..	..	..	30
	Balance to new account	..	..	..	..	..	..	..	361 44
	Totals	..	..	..	\$580 12	..	..	..	\$590 12

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883	..	..	..	..	\$13 74	
1884.							
Dec. 31	Interest on balance of \$13.74 from Oct. 1, 1883, to June 30, 1884	..	..	..	..	79	
June 30	Del. State charged back June 30, 1884	\$1 51	..	..	..	1 51	
	Int. on Del. State Tax charged back	..	..	..	..	11	
1884.							
June 30	By Del. Loc'l, rec'd A. G. O., June, 1884	99 78	\$2 77	\$4 00	..	..	\$106 53
	Cash of Co. Tr., gen'l acc't, June 23, "	..	..	..	..	..	72
	" " " Del. State, June 23, "	13 74	..	..	..	..	13 74
	Int. on reduction of balance of \$13.74 from March 31, 1884, to June 30, 1884	..	..	..	..	..	24
	To Balance to new account	..	..	..	..	105 17	
	Totals	..	..	..	..	\$121 25	\$121 25
	To Balance from Old Tax Law Division of Account as above	..	..	..	..	\$361 44	
	By " " New " " " " " "	..	..	..	..	105 17	
	Net	..	..	..	..	\$256 27	

Table No. 78.—Baraga County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.						
1883.							
Sept. 30	To Balance from old acc't, July 1, '83						
	Taxes, etc. rec'd Co. Tr., " "						
	" " " " Aug., " "						
Dec. 31	" " " " Oct., " "						
	" " " " Nov., " "						
	" " " " Dec., " "						
	Cash paid " " 10, "						
1884.							
M'ch 31	Taxes, etc., rec'd " Jan., '84						
	" " " " Feb., " "						
June 30	" " " " April, " "						
	" " " " May, " "						
	" " ch'ged back, June 30, "						
	Interest on above.....						
1883.							
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 24, 1883.....				83 28		834 06
	Uncollected Taxes of 1881, Sept. 30, ".....				109 89		2,083 93
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 10, ".....				4 87		113 96
1884.							
M'ch 31	" " " " M'ch 11, 1884.....				1 90		89 78
	" " gen'l acc't, " 11, ".....				1 81		85 33
June 30	" " " " June 23, ".....						30
	" " Taxes, etc., " 23, ".....				19		140 90
	Interest on above.....						190 44
	Balance to new account.....						497 78
	Totals.....			83,175			83,175 06
Quarter Ending	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, '83	87 67	50 48	80 31		88 46	
	" " " " Aug., " "	40	03	03		45	
	" " " " Sept., " "	10 88	85	44		12 18	
Dec. 31	" " " " Nov., " "	2 02	90	08		2 31	
	" " " " Dec., " "	1 75	19	08		2 02	
	Cash paid Co. Tr., gen'l acc't, " 10, "					75 73	
	" " State, " 10, "	1 03				1 03	
	" " Del. Local, " 10, "	675 21	26 70	26 96		728 87	
1884.							
M'ch 31	State Tax of 1883.....					2,388 76	
	Del. State, rec'd Co. Tr., Jan., '84	2 60	86	13		3 09	
	" " " " Feb., " "	20 63	29	84		21 81	
	" " " " M'ch, " "	74 82	3 01	3 03			
	Cash paid Co. Tr., Del. Local, " 11, "	25 54	2 15	1 01		28 70	
June 30	Del. State, rec'd Co. Tr., Apr., " "	72 23	2 69	2 94		77 86	
	" " " " May, " "	4 50	39	21		5 10	
	" " " " June, " "	2 63	30	18		4 11	
	Cash paid Co. Tr., Del. Local, " 23, "	6 82	80	27		7 89	
	Del. State, charged back, " 30, "	1 94				1 94	
	Int. on Del. State Tax charged back					14	
1883.							
Sept. 30	By Balance from old acc't, July 1, '83						8245 42
	Cash of Co. Tr., Del. State, " 24, "	88 68	2 58	3 51			95 87
	Del. Local, rec'd A. G. O., " "	71 87	2 54	2 28			77 27
	" " " " Aug., " "	279 88	13 76	11 18			304 82
	" " " " Sept., " "	1 61	11	06			1 78
	½ Min. Tax col. in fiscal yr. '83 " 30, "						75 73
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	25 54	2 15	1 01			28 70
	Cash of Co. Tr., Del. State, Dec. 10, "	23 69	1 37	77			25 83
1884.							
M'ch 31	Del. Local, rec'd A. G. O., Jan., '84	4 28	47	17			4 92
	" " " " Feb., " "	2 64	33	10			2 97
	Cash of Co. Tr., Del. State, M'ch 11, "	3 77	39	17			4 33
	Del. State rec'd A. G. O., Apr. 7, "	615 98					615 98
	Cash of Co. Tr., State, " 11, "	1,750 51					1,750 51
	Del. Local, rec'd A. G. O., May, " "	10 48	1 57	42			12 47
	" " " " June, " "	4 75	13	18			5 06
	Cash of Co. Tr., State, " 23, "	616 25					616 25
	" " " " Del. State, " 23, "	98 10	3 65	3 99			105 75
	Del., collected at Land Office.....	6 88	19				6 55
	To Balance to new account.....					550 91	
	Totals.....					83,980 21	83,980 21
	To Balance from Old Tax Law Division of Account as above					497 78	
	By " " New " " " " " " " "					550 91	
	Net .....					83 18	

Table No. 79.—Barry County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883			\$17 11	\$244				
	Taxes, etc., rec'd Co. Tr., July, "			17	9				
	" " " " " Sept., "			37	7				
Dec. 31	" " " " " Oct., "			23	4				
	" " " " " Nov., "			05	1				
	" " " " " Dec., "			1 05	30				
	Cash paid County Treas., Nov. 21, "			38 12	895				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884			46	19				
	" " " " " M'ch, "			23	13				
June 30	" " " " " April, "			41	35				
	" " " " " May, "								
	Cash paid County Treas., June 17, "								
	Taxes, etc., charg'd b'ck June 30, "				23				
	Interest on above.....				56				
1883.									
Sept. 30	By Cash of County Treasurer, Taxes, etc., July 5, 1883							\$12 56	\$125 21
	Uncollected Taxes of 1881, Sept. 30, 1883.....							37 54	715 00
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 21, 1883							9 32	238 60
1884.									
M'ch 31	" " " " " " Feb. 29, "							85	26 00
	Cash of County Treas., general acc't, Feb. 29, 1883							71	30 15
June 30	" " " " " Taxes, etc., June 17, 1883.....							06	32 80
	Interest on above.....								61 00
	Balance to new account.....								130 15
	Totals.....				\$1,408				\$1,408 30

Quarter Ending.	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't July 1, 1883					\$22 15	
	Am't paid Institution for the D. and D., Aug. 16, 1883.....					23 70	
	Del. State, rec'd Co. Tr., July, 1883	95 54	30 49	30 26		7 29	
	" " " " " Aug., "	14	01	01		16	
	" " " " " Sept., "	2 12	30	06		3 40	
Dec. 31	C'sh p'd Co. Tr., Del. L'cl, Nov. 21, "	65 43	2 24	2 51		70 18	
	Del. St., rec'd Co. Tr., Oct., "	6 86	74	34		7 94	
	" " " " " Nov., "	06	02			86	
	" " " " " Dec., "	4 02	49	12		4 70	
1884.							
M'ch 31	State Tax of 1883.....					23,057 56	
	Del. St., rec'd Co. Tr., Feb., 1884	30 81	32	1 18		32 31	
	" " " " " M'ch, "	9 51	20	38		10 19	
June 30	" " " " " April, "	14 44	72	50		16 75	
	" " " " " May, "	5 69	30	22		6 11	
1883.							
Sept. 30	By C'sh of Co. Tr., Del. St., July 5, 1883	21 84	1 01	90			923 73
	Del. Loc'l, rec'd A. G. O., July, "	26 07	72	1 02			27 81
	" " " " " Aug., "	18 52	92	74			20 18
Dec. 31	C'sh of Co. Tr., gen. ac't, Nov. 21, "						32 76
	" " " " " Del. St., Nov. 21, "	29 39	70	35			30 44
1884.							
M'ch 31	" " " " " Feb. 29, '84	10 94	1 25	63			12 73
	Del. St., ret'd A. G. O., M'ch 18, "	226 07					226 07
June 30	Cash of Co. Tr.—State, April 22, "	23,441 51					23,441 51
	Del. Loc'l, rec'd A. G. O., May, "	63	02	02			67
	" " " " " June, "	5 15	70	21			5 46
	C'sh of Co. Tr., Del. St., June 17, "	40 42	52	1 56			42 50
	Balance to new account.....						15 73
	Totals.....					\$23,809 54	\$23,809 54
	To Balance from Old Tax Law Division of Account as above					\$130 11	
	" " " " " New " " " " " " " " " "					15 73	
	Aggregate.....					\$145 84	



**Table No. 81.—Benzie County in Account with the State of Michigan.**

Quarter Ending.	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount Dr.	Mon.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883			\$14 04	\$300 57				
	Taxes, etc., rec'd Co. Tr., July, "			3 13	32 20				
	" " " " Aug., "			1 18	19 90				
Dec. 31	" " " " Oct., "			1 42	30 43				
	" " " " Nov., "			51	12 41				
	Cash paid County Treas., Dec. 31, "			63 84	1,823 94				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884			43	14 82				
	" " " " Feb., "			32	13 50				
	" " " " M'ch, "			1 28	73 31				
June 30	" " " " April, "			2 55	41 11				
	" " " " May, "			22	26 92				
	" " charg'd back, June 30, "				62 25				
	Interest on above.....				88 91				
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9		\$71 14	\$1,235
Dec. 31	Cash of County Treas., Taxes, etc., Dec. 31, 1883.....					6		91 11	688
M'ch 31	" " " " " " March 7, 1884.....					3	23	94	42
	" " " " " " general ac't March 7, 1884.....					3	23	93	42
	Interest on above.....								26
June 30	Balance to new account.....								508
	Totals .....				\$2,715 27				\$2,715

Quarter Ending.					Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$0 95	
	Del. state, rec'd Co. Tr., July, "	\$7 82	\$0 49	\$0 35		8 86	
	" " " " Aug., "	4 87	33	20		5 40	
	" " " " Sept., "	5 99	45	23		6 57	
Dec. 31	" " " " Oct., "	7 82	58	32		8 82	
	" " " " Nov., "	9 14	22	09		2 47	
	" " " " Dec., "	2 88	31	12		3 31	
	Cash p'd Co. Tr.—Sta r, Dec., 31, "					96	
	" " " Del. Loc'l, Dec., 31, "	474 55	21 05	18 87		514 47	
1884.							
M'ch 31	State Tax of 1883 ..					2,730 86	
	Del. State, rec'd Co. Tr., Jan., 1884	2 31	27	10		2 68	
	" " " " Feb., "	5 81	12	34		6 17	
	" " " " M'ch, "	39 96	1 09	1 61		42 66	
	Cash p'd Co. Tr., Del. Loc'l, " 7, "	90 73	8 06	3 61		102 40	
June 30	Del. State, rec'd Co. Tr., April, "	26 33	1 01	1 71		28 38	
	" " " " May, "	16 75	83	09		18 27	
	" " " " June, "	15 15	75	68		16 58	
	" " ch'rg'd back, June, "		27			27	
	Int. on Del. St. charged back, "					02	
1884.							
Sept. 30	By Del. Loc'l, rec'd A.G.O., July, 1883	178 78	6 03	6 91			\$185
	" " " " Aug., "	183 43	10 36	7 28			201
	" " " " Sept., "	31 39	2 19	1 36			34
Dec. 31	" " " " Oct., "	89 29	5 04	1 71			96
	" " " " Nov., "	7 85	71	32			8
	" " " " Dec., "	23 56	2 31	93			26
	Cash of Co. Tr., Del. St. Dec. 31, "	107 22	3 97	4 33			115
1884.							
M'ch 31	Del Loc'l, rec'd A.G.O., Jan. 1884	85 72	7 71	3 42			96
	Cash of Co. Tr., Del. St., M'ch 7, "	12 68	1 21	53			14
	Del. State, rec'd A.G.O. M'ch 24, "	383 19					384
	Cash of Co. Tr.—State, M'ch 26, "	2,345 82					2,345
June 30	Del. Loc'l, rec'd A.G.O., April, "	7 34	1 02	29			8
	" " " " May, "	18 95	2 48	75			22
	" " " " June "	84 00	2 11	3 38			90
	Del. collected at Land Office.....	38 91	74				39
	To Balance to new account.....						
	Totals.....						\$2,638
	To Balance from Old Tax Law Division of Account, as above				\$508 83		
By	" " New " " " " " " " "				138 81		
	Net.....				\$371 04		



Table No. 82.—Berrien County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount, Dr.	Mon.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account, July 1, '83	12	..	\$13 04	\$136 31				
	Taxes, etc., rec'd Co. Tr., "	11	..	18	2 71				
	" " " " Aug., "	10	..	50	8 8				
	" " " " Sept., "	9	..	16	3 9				
Dec. 31	Cash paid Co. Tr., Nov. 21, "	7	9	2 87	67 8				
	" " " " 21, "	7	9	112 63	2,845 0				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	3 18	68 9				
	" " " " Nov., "	7	..	81	19 9				
	" " " " Dec., "	8	..	2 47	70 6				
1884.									
M'ch 31	" " " " Jan., '84	3	..	29	7 8				
	" " " " Feb., "	4	..	2 71	116 0				
	" " " " M'ch, "	3	..	29	16 7				
June 30	" " " " April, "	2	..	3 23	276 7				
	" " " " May, "	1	..	90	165 8				
	Cash paid Co. Tr., June 21, "	9	..		2 8				
	Taxes, etc., charged back, " 30, "				108 7				
	Interest on above				143 2				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883							\$145 90	\$2,790 84
1884.									
M'ch 31	Cash of Co. Tr., general account, March 14, 1884					16		2 51	121 96
	" " " " Taxes, etc., " 14, "					16		3 27	188 67
June 30	" " " " June 21, "					9		25	140 84
	Taxes at Land Office and Int. to June 30, 1884								27 83
	Interest on above								152 09
	Balance to new account								617 42
	Totals				\$3,900 00				\$3,900 00
Quarter Ending	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					\$48 90			
	Am't p'd Inst. for D. & D. Aug. 16, "					70 82			
	Del. State rec'd Co. Tr., July "	30 48	30 56	30 38		10 40			
	" " " " Aug., "	5 01	48	27		6 36			
	" " " " Sept., "	11 54	95	47		12 96			
Dec. 31	Cash paid Co. Tr., State, Nov. 21, "	62 22				62 22			
	" " " " Del. Local, " 21, "	57 05	2 77	2 29		62 11			
	Del. State, rec'd Co. Tr., Oct., "	6 50	57	25		7 32			
	" " " " Nov., "	4 18	41	16		4 75			
	" " " " Dec., "	15 02	1 70	63		17 95			
1884.									
M'ch 31	State Tax of 1883					27,308 75			
	Am't paid School for Blind, Feb. 15, '84					45 60			
	Del. State, rec'd Co. Tr., Jan., "	2 30	27	08		2 15			
	" " " " Feb., "	6 01	86	26		7 73			
	" " " " M'ch, "	59 17	2 27	9 52		63 76			
June 30	Cash Paid Co. Tr., Del. Local, " 14, "	128 79	11 84	5 15		145 28			
	Del. State, rec'd Co. Tr., April, "	33 49	1 74	1 34		36 57			
	" " " " May, "	46 80	2 33	1 86		51 08			
	" " " " June, "	14 32	77	06		15 55			
	Cash paid Co. Tr., Del. Local, " 21, "	1 67	17	06		1 80			
	Del. State charged back, " 30, "	4 28				4 28			
	Int. on Del. State Tax charged back					18			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, '83	28 47	1 46	1 14			\$31 07		
	" " " " Aug., "	23 58	1 31	1 15			31 04		
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 21, "						70 82		
	" " " " Del. State, " 21, "	132 73	4 10	4 01			140 84		
	Del. Local, rec'd A. G. O., "	128 79	11 34	5 15			145 28		
1884.									
M'ch 31	" " " " Jan., '84	1 57	17	08			1 80		
	Cash of Co. Tr., State, " 31, "	11,000 00					11,000 00		
	" " " " Feb. 1, "	6,500 00					6,500 00		
	" " " " " 16, "	3,000 00					3,000 00		
	" " " " M'ch 3, "	3,500 00					3,500 00		
	" " " " " 4, "	2,500 00					2,500 00		
	" " " " Del. State, " 14, "	26 30	2 08	1 04			30 02		
	Del. State, rec'd A. G. O., 31, "	605 46					605 46		
June 30	Del. Local rec'd " May, "	5 02	51	23			6 36		
	Cash of Co. Tr., gen'l acc't, June 21, "						45 60		
	" " " " State, " 21, "	203 29					203 29		
	" " " " Del. State, " 21, "	68 08	3 40	2 06			74 14		
	Del. collected at Land Office	18 08					18 08		
	Balance to new account						83 22		
	Totals					\$27,986 62	\$27,986 62		
	To Balance from Old Tax Law Division of Account as above					\$817 42			
	" " " " New " " " " "					83 22			
	Aggregate					\$700 64			





Table No. 85.—Cass County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	..	\$5 40	\$77				
	Taxes, etc., rec'd Co. Tr., July, "	11	..	21	3				
Dec. 31	Cash paid County Tre's., Nov. 22, "	7	8	1 80	42				
	" " " " " " Nov. 22, "	7	8	3 98	93				
	Taxes, etc., rec'd Co. Tr., Nov., "	7	..	04	1				
	" " " " " " Dec., "	6	..	17	4				
1884.									
M'ch 31	" " " " " " Jan., 1884	5	..	09	3				
	" " " " " " Feb., "	4	..	11	4				
	" " " " " " March, "	3	..	10	5				
June 30	" " " " " " April, "	2	..	10	8				
	" " " " " " May, "	1	..	14	14				
	" " ch'rg'd b'ck, June 30 "				131				
	Interest on above.....				12				
1883.									
Sept. 30	By Cash of County Treas., Taxes, etc., July 26, 1883.....							\$3 15	\$46
	" " " " " " " " Aug. 3, 1883.....							23	3
	Uncollected Taxes of 1881, Sept. 30, 1883.....							6 29	157
1884.									
M'ch 31	Cash of County Treas., gen'l acc't, M'ch 13, 1884.....							12	5
	" " " " " " Taxes, etc., M'ch 13, 1884.....							12	5
June 30	" " " " " " " " June 18, 1884.....							63	12
	" " " " " " gen'l acc't, June 18, 1884.....								
	Interest on above.....								11
	Balance to new account.....								154
	Totals.....				\$401				\$401

Quarter Ending.	New Tax Law Division of Account	Tax.	In-terest	Col. Fee.	Expense of sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't July 1, '83					\$77 17	
	Am't p'd Inst. for D. & D., Aug. 16, "					42 63	
	Del. State, rec'd Co. Tr., July, "	50 85	20 10	30 04		90	
	" " " " " " Sept., "	73	06	01		80	
Dec. 31	" " " " " " Oct., "	3 80	38	23		3 91	
	" " " " " " Nov., "	13	02	02		17	
	C'h p'd Co. Tr., Del. Loc'l Nov. 23, "	1 63	06	06		1 74	
1884.							
M'ch 31	State Tax of 1883.....					28,219 68	
	Del. State, rec'd Co. Tr., Jan., 1884	1 44	18	02		1 64	
	" " " " " " Feb., "	8 15	30	33		8 57	
	" " " " " " March, "	12 21	44	31		13 14	
	C'h p'd Co. Tr., Del. Loc'l, M'ch 13, "	3 06	81	12		3 49	
June 30	Del. State, rec'd Co. Tr., April, "	2 64	27	11		3 02	
	" " " " " " May, "	5 96	52	23		6 71	
	" " " " " " June, "	69	06	04		1 01	
	Cash paid Co. Tr.—State June 18, "	113 56				113 56	
1883.							
Sept. 30	C'h of Co. Tr., Del. State, July 26, '83	67 73	2 56	2 70			\$71
	" " " " " " " " Aug. 3, "	85	30	04			
	Del. Loc'l, rec'd A. G. O., Aug., "	1 62	06	06			
Dec. 31	C'h of Co. Tr., gen'l acc't Nov. 22, "						45
	" " " " " " Del. State, Nov. 22, "	4 90	06	02			4
	Del. Loc'l, rec'd A. G. O., Dec., "	1	31	12			3
1884.							
M'ch 31	Cash of Co. Tr.—State, Feb. 8, '84	\$28,250 00					28,250
	" " " " " " Del. State, M'ch 13, "	3 43	40	25			4
	Del. State, rec'd A. G. O., M'ch 24, "	82 59					82
June 30	" " " " " " Loc'l, rec'd " " June, "	1 92	06	06			2
	O'h of Co. Tr., Del. State, June 18, "	21 80	72	83			21
	Balance to new account.....						
	Totals.....					\$28,497 57	\$28,497
	To Balance from Old Tax Law Division of Account, as above					\$154 25	
	" " " " " " New " " " " " " " " " "					6 80	
	Aggregate.....					\$162 94	

**Table No. 86.—Charlevoix County in Account with the State of Michigan.**

[illegible]

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest		Cr.
1883.					
Sept. 30	To Balance from old acc't, July 1, 1883				\$544 85
	Del. State, rec'd Co. Tr., July, "	\$5 48	\$0 40	\$0 25	6 14
	" " " " Aug., "	7 37	59	34	8 30
	" " " " Sept., "	4 74	87	19	5 20
Dec. 31	Cash paid Co. Tr., Del. St., Nov. 23, "	2,837 67	98 86	93 50	2,528 03
	Del. State, rec'd Co. Tr., Oct., "	9 92	28	11	3 29
	" " " " Nov., "	4 68	45	20	5 23
	" " " " Dec., "	4 63	59	22	5 44
1884.					
M'ch 31	State Tax of 1883				3,641 16
	Cash paid Co. Tr., Del. L., M'ch 7, 1884	98 07	7 85	3 51	99 43
	Del. State, rec'd Co. Tr., Jan., "	3 70	44	15	4 29
	" " " " Feb., "	2 27	30	08	3 65
	" " " " M'ch, "	29 78	74	1 26	31 78
June 30	" " " " April, "	23 40	1 14	84	25 48
	" " " " May, "	30 73	1 19	83	22 75
	" " " " June, "	8 75	61	84	9 60
	Cash paid Co. Tr., State, " 21, "	251 25			251 25
	" " " " Del. L., " 21, "	12 28	1 59		15 36
	Del. State, charged back, " 20, "	53			53
	Int. on Del. State, charged back				04
1883.					
Sept. 30	By Cash of Co. Tr., Del. St., July 24, 1883	83 26	3 69	3 31	\$89 26
	Del. Local, rec'd A. G. O., July, "	685 23	19 86	26 61	711 80
	" " " " Aug., "	1,375 20	65 78	65 02	1,496 10
	" " " " Sept., "	75 90	5 78	3 03	84 71
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	673 19			673 19
	" " " " Del. St., " 23, "	35 60	1 26	70	37 56
	Del. Local, rec'd A. G. O., Oct., "	48 22	4 10	1 93	54 24
	" " " " Nov., "	31 30	2 81	1 25	35 36
	" " " " Dec., "	8 55	94	34	9 83
1884.					
M'ch 31	" " " " Feb., 1884	12 28	1 59	49	14 36
	Cash of Co. Tr., State, M'ch, 4, "	2,000 00			2,000 00
	" " " " Del. St., " 7, "	19 13	1 30	53	20 96
	" " " " State, " 27, "	1,400 00			1,400 00
	Del. State, rec'd A. G. O., " 19, "	492 41			492 41
June 30	" Local, rec'd " April, "	150 21	15 60	6 01	171 91
	" " " " June, "	1,284 74	26 26	51 36	1,362 36
	Cash of Co. Tr., Del. St., " 31, "	35 75	1 18	1 49	38 42
	Del., collected at Land Office	35 08	3 10		38 23
	To Balance to new account				1,512 80
	Totals				\$8,723 70
	To Balance from Old Tax Law Division of Account as above.			\$493 26	
	By " " New " " " " " " " "			1,512 80	
	Net				\$1,019 54



Table No. 88.—Chippewa County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Dec. 31	To Cash paid County Treas., Nov. 27, '83	7	3	\$261 24	\$6,307 59				
	Taxes, etc., rec'd Co. Tr., Dec., "	6	--	27	7 76				
1884.									
M'ch 31	" " " " Jan., '84	5	--	1 91	65 34				
	" " " " Feb., "	4	--	4 33	185 59				
	" " " " M'ch, "	3	--	48	27 22				
June 30	" " " " April, "	2	--	2 64	226 86				
	" " " " May, "	1	--	2 24	383 51				
	" " charged back, June 30, "	--	--	--	134 39				
	Interest on above.....	--	--	--	273 11				
1883.									
Sept. 30	By Balance from old account, July 1, 1884.....					12	--	\$14 63	\$209 00
	Uncollected taxes of 1881, Sept. 30, 1884.....					9	--	298 16	5,679 15
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 27, 1884.....					7	8	4 42	108 65
1884.									
M'ch 31	" " " " " " M'ch, 15, 1884.....					3	15	16	7 76
	" " " " " " gen'l acc't., M'ch, 15, 1884.....					3	15	5 25	257 09
June 30	Interest on above.....								322 62
	Balance to new account.....								1,029 10
	Totals .....				\$7,611 37				\$7,611 37
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$36 22	\$2 24	\$1 51		\$39 97			
	" " " " Aug., "	1 76	15	09		2 00			
	" " " " Sept., "	1 10	10	06		1 26			
	" Loc'l, refunded A. G. O., .....	11 61	57	46		12 64			
Dec. 31	Cash p'd Co Tr., Del. L., Nov. 27, "	13,400 73	548 60	536 66		14,485 99			
	Del. State, rec'd Co. Tr., Oct., "	1 17	12	05		1 34			
	" " " " Nov., "	32	07	04		43			
	" " " " Dec., "	1 48	17	07		1 72			
	" Local refunded, A. G. O. ....	2 22	18	09		2 49			
1884.									
M'ch 31	State tax of 1883.....					3,641 16			
	Del. State, rec'd Co. Tr. Jan., 1884	2 35	28	12		2 75			
	" " " " Feb., "	8 31	23	36		8 90			
	" " " " M'ch, "	24 93	76	1 02		26 71			
June 30	Cash p'd Co. Tr., Del. L., M'ch 15, "	841 71	69 50	33 67		944 88			
	Del. State, rec'd Co. Tr., April, "	50 83	2 89	2 20		55 92			
	" " " " May, "	30 32	1 63	1 35		33 30			
	" " " " June, "	7 51	59	32		8 42			
	" " charg'd back, June 30, "	15 59				15 59			
	Int. on Del. State Tax charg'd back					1 10			
	Int. on Bal. of \$1,292.83, from March								
	31, 1884, to June 30, 1884.....					22 62			
1883.									
Sept. 30	By Balance from old acc't July 1, 1883						\$2,259 99		
	Del. Loc'l, rec'd A. G. O., July, "	1,696 11	53 06	68 60			1,817 77		
	" " " " Aug., "	8,662 36	579 74	346 45			9,388 55		
	" " " " Sept., "	252 14	16 37	10 08			278 59		
Dec. 31	Cash of Co. Tr.—State Nov. 27, "	450 62					450 62		
	" " " " Del. State, Nov. 27, "	329 38	7 98	8 98			346 34		
	Del. Loc'l, rec'd A. G. O., Oct., "	564 89	45 02	22 60			632 51		
	" " " " Nov., "	268 02	23 82	10 72			302 56		
	" " " " Dec., "	11 02	84	44			12 80		
1884.									
M'ch 31	" " " " Jan., 1884	16 63	1 83	67			19 13		
	" " " " Feb., "	8 33	92	33			9 58		
	" " " " M'ch, "	2 78	36	11			3 25		
	Cash of Co Tr., Del. State M'ch 15, "	2 97	36	16			3 49		
June 30	Del. State, rec'd A. G. O., M'ch 28, "	2,354 73					2,354 73		
	" Loc'l, rec'd " April, "	46 39	6 37	1 85			54 61		
	" " " " May, "	228 42	13 13	9 13			250 68		
	" " " " June, "	1,783 95	42 96	71 23			1,898 19		
	Balance to new account.....					773 70			
	Totals .....					\$20,082 89	\$20,082 89		
	To balance from Old Tax Law Division of Account, as above					\$1,029 10			
	By " " New " " " " " " " " " "					773 70			
	Net.....					\$235 40			

**Table No. 89.—Clare County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	...	\$3 11	\$44 44				
	Taxes, etc., rec'd Co. Tr., " Aug., "	11	...	09	1 40				
	" " " " " Sept., "	10	...	01	18				
	" " " " " Sept., "	9	...	12 47	237 58				
Dec. 31	Cash paid " " " Nov. 2, "	7	8	278 98	6,531 34				
	Taxes, etc., " " " Dec., "	7	...	33	8 05				
	" " " " " Dec., "	6	...	1 17	33 30				
1884.									
M'ch 31	" " " " " Jan., 1884	5	...	3 36	115 11				
	" " " " " Feb., "	4	...	61	25 97				
	" " " " " M'ch, "	3	...	12	7 00				
June 30	" " " " " Apr., "	2	...	25 94	2,223 80				
	" " " " " May, "	1	...	4 45	763 89				
	Cash paid " " " June 26, "	...	4	...	1 29				
	Taxes, etc., charged back " 30, "	...	...	...	160 47				
	Interest on above	...	...	...	330 64				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	...	\$326 21	\$6,213 46
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, 1883					7	8	14 45	340 95
1884.									
M'ch 31	" " " " " March 31, 1884					3	...	72	41 35
	" " " " " general account, March 31, 1884					3	...	4 66	266 03
June 30	" " " " " Taxes, etc., June 26, 1884					4	...	12	148 08
	Taxes at Land Office and Int. to June 30, 1884.								9 26
	Interest on above								346 16
	Balance to new account								3,169 17
	Totals				\$10,534 46				\$10,534 46
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Rec.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$0 02	\$0 01	\$0 01		\$0 04			
	" " " " " Aug., "	30 25	2 18	1 27		33 70			
	" " " " " Sept., "	2 86	24	14		3 24			
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 22 "	1,674 58	70 59	67 01		1,812 18			
	Del. State rec'd Co. Tr., " "	24	02	01		27			
	" " " " " Dec., "	20	02	02		24			
	Del. Local refunded, A. G. O., "	7 50	60	31		8 41			
1884.									
M'ch 31	State Tax of 1883					4,551 46			
	Del. State, rec'd Co. Tr., Jan., '84	91	10	04		1 05			
	" " " " " Feb., "	52 12	6 79	2 05		60 96			
	" " " " " M'ch, "	4 03	11	18		4 32			
June 30	Cash paid Co. Tr., Del. Local, " 31, "	205 47	18 21	8 21		231 89			
	Del. State, rec'd Co. Tr., Apr., "	23 23	82	94		24 90			
	" " " " " May, "	54	04	04		63			
	" " " " " June, "	1 65	11	10		1 86			
	Cash paid Co. Tr. State, " 28, "	5 03				5 03			
	" " " " " Del. Local, " 28, "	87 42	10 76	3 50		101 68			
	Del. State charged back, " 30, "	1 95				1 95			
	Int. on Del. State tax charged back.					14			
1883.									
Sept. 30	By Balance from old acc't, July 1, '83						\$39 60		
	Del. Local, rec'd A. G. O., July, "	786 68	22 34	31 44			\$40 46		
	" " " " " Aug., "	495 62	22 62	19 91			538 15		
	" " " " " Sept., "	336 95	23 79	13 45			374 19		
Dec. 31	Cash of Co. Tr., Del. State, Nov. 22, "	62 08	2 82	1 86			56 76		
	Del. Local, rec'd A. G. O., Oct., "	184 30	16 06	7 37			207 73		
	" " " " " Nov., "	11 77	1 06	47			13 30		
	" " " " " Dec., "	16 90	1 69	68			19 27		
1884.									
M'ch 31	" " " " " Jan., 1884	54 90	6 59	2 19			63 66		
	" " " " " Feb., "	26 08	3 33	1 05			30 46		
	" " " " " M'ch, "	6 44	84	26			7 54		
	" State ret'd " 27, "	481 55					481 55		
	Cash of Co. Tr., Del. State, " 31, "	44	04	03			51		
June 30	" " " " " State, Apr. 8, "	4,074 94					4,074 94		
	Del. Local, rec'd A. G. O. "	74 72	10 82	2 98			88 58		
	" " " " " May, "	67 52	10 12	2 70			80 34		
	" " " " " June, "	218 13	4 49	8 70			231 37		
	Cash of Co. Tr., Del. State, " 26, "	57 00	7 00	2 27			66 33		
	To Balance to new account					370 67			
	Totals					\$7,214 70	\$7,214 70		
	To Balance from Old Tax Law Division of Account as above.				\$3,169 17				
	By " " New " " " "				370 67				
	Net				\$2,798 50				



Table No. 90.—Clinton County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	..	\$6 57	\$91				
	Taxes, etc., rec'd Co. Tr., July, "	11	..	1 25	29				
	" " " " Aug., "	10	..	33	5				
	" " " " Sept., "	9	..	89	17				
Dec. 31	Cash paid County Treas., Nov. 21, "	7	9	41	9				
	" " " " " 21, "	7	9	5 29	124				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	1 10	23				
	" " " " Dec., "	8	..	1 05	29				
1884.									
March 31	" " " " Jan., 1884	5	..	1 29	44				
	" " " " Feb., "	4	..	09	4				
	" " " " M'ch., "	3	..	08	3				
June 30	" " " " April, "	2	..	04	54				
	" " " " May, "	1	..	44	74				
	" " charg'd b'ck June 30, "				85				
	Interest on above.....				19				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883. ....							\$13 91	\$284 90
1884.									
March 31	Cash of County Treas., general acc't, March 12, 1884					18		16	7 35
	" " " " Taxes, etc., " 12, "					18		1 12	58 42
June 30	Interest on above.....								15 19
	Balance to new account .....								257 60
	Totals.....				\$608				\$608 87

Quarter Ending.	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fec.	Ex- pense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$3 13	\$0 16	\$0 12		\$3 41	
	" " " " Aug., "	3 31	35	18		3 84	
	" " " " Sept., "	34	03	01		38	
Dec. 31	Cash p'd Co. Tr., State, Nov. 21, "	239 43				239 43	
	" " " " Del. St., " 21, "	166 83	8 78	6 63		160 26	
	Del. St., rec'd Co. Tr., Oct., "	1 57	28	11		1 94	
	" " " " Nov., "	13 13	1 30	58		14 95	
	" " " " Dec., "	3 57	89	14		4 10	
1884.							
March 31	State Tax of 1883.....					29,129 82	
	Del. St., rec'd Co. Tr., Jan., 1884	8 81	97	85		10 13	
	" " " " Feb., "	6 26	38	25		6 89	
	" " " " M'ch., "	19 40	74	79		20 93	
June 30	" " " " April, "	24 58	91	99		26 47	
	" " " " May, "	3 51	20	14		3 85	
	" " " " June, "	6 80	43	26		7 26	
	" " charg'd back, " 30, "	33				82	
	Int. on Del. State Tax charg'd back.....					03	
	Int. on bal. of \$8,914.63 from March 31, 1884, to June 30, 1884.....					156 01	
1883.							
Sept. 30	By Balance from old acc't, July 1, 1883						\$262 00
	Del. Loc'l, rec'd A. G. O., July, "	75 59	2 33	3 01			80 93
	" " " " Aug., "	12 24	60	49			13 33
	" " " " Sept., "	24 33	1 95	97			27 25
Dec. 31	Cash of Co. Tr., Del. St., Nov. 21, "	40 70	1 28	1 35			43 31
1884.							
March 31	" " " " State, Feb. 20, '84	20,000 00					20,000 00
	" " " " Del. St., M'ch 12, "	18 27	1 95	77			20 99
	Del. St., ret'd A. G. O., " 22, "	252 63					252 63
	Del. Loc'l, rec'd " Apr, "	60 16	35	13			60 64
	Balance to new account.....						9,047 94
	Totals.....					\$29,909 52	\$29,909 52
	To Balance from Old Tax Law Division of Account as above					\$267 50	
	" " " " New " " " " " " " " " "					9,047 94	
	Aggregate.....					\$9,315 44	

**Table No. 91.—Crawford County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	..	\$38 14	\$402 01				
Dec. 31	Cash paid Co. Tr., Nov. 22, "	7	8	124 20	3,165 90				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	1 05	23 32				
	" " " " Dec., "	6	..	2 67	78 34				
1884.									
M'ch 31	" " " " Feb., 1884	4	..	2 42	103 78				
	" " " " M'ch, "	3	..	1 37	78 45				
June 30	" " " " April, "	2	..	3 52	301 71				
	" " " " May, "	1	..	22	38 30				
	Cash paid " June 20, "	..	10	..	81				
	Taxes, etc., charged back " 30, "	..	..	..	163 50				
	Interest on above.....	..	..	..	173 66				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	..	\$180 61	\$3,000 00
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, "					7	8	15 96	37 00
1884.									
M'ch 31	" " " " M'ch 13, 1884.....					3	17	9 06	9 00
	" " " " Gen'l Acc't, " 13, "					3	17	2 54	12 00
June 30	" " " " Taxes, etc., June 20, "					..	10	35	18 00
	Interest on above .....								18 00
	Balance to new account.....								50 00
	Totals.....				\$4,526 91				\$4,526 91

Quarter Ending									
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$10 63	\$0 65	\$0 43				\$11 71	
	" " " " Aug., "	47	03	02				53	
	" " " " Sept., "	62	06	02				70	
Dec. 31	" " " " Oct., "	05	01	..				06	
	" " " " Nov., "	69	08	02				79	
	Cash paid Co. Tr., State, " 22, "	87	..	..				87	
	Cash p'd Co.Tr., Del. Local, " 22, "	2,859 18	173 76	154 25				4,187 19	
1884.									
M'ch 31	State Tax of 1883.....							2,194 70	
	Del. State, rec'd Co. Tr., Jan., 1884	25 02	3 00	1 10				29 12	
	" " " " Feb., "	21 63	63	81				23 07	
	" " " " M'ch, "	50 80	1 06	2 04				53 70	
June 30	Cash p'd Co. Tr., Del. Local " 13, "	218 01	20 68	8 71				247 40	
	Del. State, rec'd Co. Tr., April, "	6 56	23	24				6 98	
	" " " " May, "	19 85	87	79				21 51	
	" " " " June, "	2 24	23	09				2 56	
	Cash p'd Co. Tr., Del. Local " 30, "	121 22	..	4 85				141 33	
	Del. State, charged back, " 30, "	5 34	..	..				5 34	
	Int. on Del. State Tax charged back							37	
1883.									
Sept. 30	By Balance from old account, July 1, 1883								\$350 00
	Cash of Co. Tr., Del. State, " 6, "	40 69	1 52	1 55				43 76	
	Del. Local, rec'd A. G. O., July, "	848 28	23 90	33 88				905 06	
	" " " " Aug., "	2,303 56	125 79	94 08				2,523 43	
	" " " " Sept., "	95 39	7 02	2 80				105 21	
Dec. 31	Cash of Co. Tr., Del. State, Nov. 22, "	47 73	73	46				91 92	
	Del. Local, rec'd A. G. O., Oct., "	57 63	4 94	2 30				64 87	
	" " " " Nov., "	96 96	2 69	1 08				100 73	
	" " " " Dec., "	..	13 05	5 33				118 38	
1884.									
M'ch 31	" " " " Jan., 1884	29 88	3 51	1 19				34 58	
	" " " " Feb., "	11 46	1 37	46				13 29	
	" " " " M'ch, "	79 88	10 28	..				90 21	
June 30	Cash of Co. Tr., Del. State, " 13, "	1,415 84	..	02				1,415 86	
	Del. State, rec'd A. G. O., " 1, "	771 14	..	..				771 14	
	Del. Local, rec'd A. G. O., June, "	394 20	9 96	15 63				419 79	
	Cash of Co. Tr., Del. State, " 30, "	97 25	4 69	3 95				105 89	
	To Balance to new account.....							\$385 36	
	Totals.....							\$7,303 22	\$7,303 22
	To Balance from Old Tax Law Division of Account as above.							\$508 90	
	By " " " New "								

Table No. 92.—Delta County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$48 23	\$689 01				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	26	4 41				
	" " " " Sept., "	9	--	1 06	20 16				
Dec. 31	" " " " Oct., "	8	--	93	19 63				
	" " " " Nov., "	7	--	1 38	33 63				
	Cash paid County Tre's., Nov. 22, 1883	7	8	221 02	5,214 31				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	70	24 17				
	" " " " Feb., "	4	--	4 08	174 71				
	" " " " March, "	3	--	3 50	199 80				
June 30	" " " " April, "	2	--	2 41	206 75				
	" " " " May, "	1	--	2 59	444 73				
	" " ch'rg'd b'ck, June 30 "				181 11				
	Interest on above				236 15				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$265 85	\$5,063 77
Dec. 31	Cash of County Treas., Taxes, etc., Nov. 22, 1883					7	8	27 46	647 73
1884.									
M'ch 31	" " " " " M'ch 21, 1884					3	9	1 03	53 45
	" " " " " gen'l acc't, M'ch 21, 1884					3	9	3 77	185 86
June 30	Interest on above								296 11
	Balance to new account								1,239 75
	Totals				\$7,496 66				\$7,496 66

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$10 48	\$0 88	\$0 47		\$11 63	
	" " " " Aug., "	10 73	79	46		11 98	
	" " " " Sept., "	3 73	35	23		4 30	
Dec. 31	Del. Local, refunded A. G. O.	2 00	06	08		2 14	
	Cash p'd Co. Tr., Del. L., Nov. 22, "	2,592 66	92 68	103 64		2,788 98	
	Del. State, rec'd Co. Tr., Oct., "	11 71	1 10	52		13 33	
	" " " " Nov., "	2 45	28	15		2 88	
	" " " " Dec., "	4 32	49	18		4 99	
1884.							
M'ch 31	State Tax of 1883					4,531 46	
	Del. State, rec'd Co. Tr., Jan., 1884	24 40	2 06	1 03		28 39	
	" " " " Feb., "	27 37	46	1 14		28 97	
	" " " " March, "	95 94	2 40	4 01		102 35	
June 30	Cash p'd Co. Tr., Del. L., M'ch 21, "	9 86	89	39		11 14	
	Del. State, rec'd Co. Tr., April, "	45 96	1 88	1 95		49 79	
	" " " " May, "	45 19	2 75	1 93		49 87	
	" " " " June, "	15 88	1 04	69		17 61	
	" " ch'rg'd back, June 30, "	3 31				3 31	
	Int. on Del. State Tax ch'rg'd back					23	
	Int. on Bal. of \$3,653 11, from March 31, 1884, to June 30, 1884					63 58	
1883.							
Sept. 30	By Balance from old acc't July 1, '83						\$1,015 65
	Del. Loc'l, rec'd A. G. O. July, "	899 88	32 14	34 78			926 73
	" " " " Aug., "	607 56	23 49	24 23			657 33
Dec. 31	" " " " Oct., "	8 10	73	32			9 15
	" " " " Nov., "	1 78	16	67			1 99
	Cash of Co. Tr., Del. St., Nov. 22, '83	196 16	5 75	7 36			209 27
1884.							
M'ch 31	Del. Loc'l, rec'd A. G. O., Jan., 1884	94 22	10 36	3 77			108 35
	" " " " Feb., "	39 25	5 02	1 56			45 93
	" " " " M'ch, "	1 96	26	06			2 28
	Del. State, ret'd A. G. O., M'ch 24, "	921 60					921 60
June 30	Cash of Co. Tr., Del. St., M'ch 21, "	18 48	1 87	85			21 20
	Del. Loc'l, rec'd A. G. O., May, "	120 31	4 81	4 81			129 93
	" " " " June, "	248 65	5 84	9 94			264 43
	Balance to new account						3,423 14
	Totals					\$7,746 93	\$7,746 93
	To Balance from Old Tax Law Division of Account, as above				\$1,239 75		
	" " " " New " " " " " " " " " "				3,423 14		
	Aggregate				\$4,662 89		



Table No. 94.—Emmet County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount, Dr.	Mon.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	13	--	\$61 62	\$380 29				
	Taxes, etc., rec'd Co. Tr., "	11	--	5 99	93 31				
	" " " " Aug., "	10	--	1 75	30 06				
	" " " " Sept., "	9	--	1 08	20 48				
Dec. 31	Cash paid " " Nov. 2, "	7	8	246 48	5,814 76				
	Taxes, etc., " " Oct., "	8	--	66	14 13				
	" " " " Nov., "	7	--	1 17	28 76				
	" " " " Dec., "	6	--	1 31	37 49				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	60	20 58				
	" " " " Feb., "	4	--	3 95	169 15				
	" " " " M'ch, "	3	--	67	38 46				
June 30	" " " " Apr., "	2	--	4 42	378 51				
	" " " " May, "	1	--	4 68	802 49				
	Cash paid " " June 25, "	5	--		31				
	Taxes, etc., charged back " 30, "				64 04				
	Interest on above				334 38				
1883.	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$224 25	\$5,604 91
Dec 31	Cash of Co. Tr, Taxes, etc., Nov. 22, 1883					7	8	42 62	1,010 17
1884.									
M'ch 31	" " " " March 31, 1884					3	9	1 55	87 38
	" " " " general account, March 21, 1884					3	9	3 94	206 80
June 30	" " " " Taxes, etc., June 25, 1884						5	23	222 19
	Interest on above								342 82
	Balance to new account								1,253 93
	Totals				\$8,727 20				\$8,727 20
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Rec.	Expense of Sale	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, '83						\$1,254 54		
	Del. State, rec'd Co. Tr., "	\$16 63	\$0 96	\$0 75		\$17 34			
	" " " " Aug., "	15 81	1 33	80		17 88			
	" " " " Sept., "	11 15	1 08	57		12 73			
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 22	1,663 18	86 47	66 49		1,816 14			
	Del. State rec'd Co. Tr., "	16 97	1 59	73		19 29			
	" " " " Nov., "	3 21	34	14		3 68			
	" " " " Dec., "	11 15	1 30	41		12 76			
	Del. Local refunded, A. G. O.	10 54	32	44		11 30			
1884.									
M'ch 31	State Tax of 1883					3,641 16			
	Del. State, rec'd Co. Tr., Jan., '84	2 54	37	13		3 03			
	" " " " Feb., "	5 32	67	21		6 20			
	" " " " M'ch, "	70 80	2 16	3 80		76 76			
	Cash paid Co. Tr., Del. Local, " 21, "	137 93	9 09	5 51		152 53			
June 30	Del. State, rec'd Co. Tr., Apr., "	42 03	1 66	1 66		45 35			
	" " " " May, "	37 20	1 60	1 51		40 31			
	" " " " June, "	8 21	67	32		9 30			
	Cash p'd Co. Tr., Del. Local, " 25, "	13 68	1 78	55		16 01			
	Del. State charged back, " 30, "	69				69			
	Int. on Del. State tax charged back.					06			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, '83	263 14	7 82	10 48			\$280 44		
	" " " " Aug., "	1,008 83	55 03	40 14			1,463 29		
	" " " " Sept., "	230 48	18 43	9 22			258 13		
Dec. 31	" " " " Oct., "	15 00	1 32	60			16 93		
	" " " " Nov., "	133 47	8 69	5 35			148 91		
	Cash of Co. Tr., State, " 22, "	1,296 84					1,296 84		
	" " " " Del. State, " 22, "	170 31	7 43	6 51			184 24		
1884.									
M'ch 31	" " " " M'ch 21, '84	31 33	3 13	1 38			35 74		
	Del. Local, rec'd A. G. O., "	13 68	1 78	55			16 01		
	" State rec'd " " Apr. 7, "	1,061 78					1,061 78		
June 30	Cash of Co. Tr., State, " 22, "	2,552 27					2,552 27		
	Del. Local, rec'd A. G. O. " "	21 61	3 08	86			25 50		
	" " " " May, "	1 09	18	04			1 21		
	" " " " June, "	553 37	11 19	22 09			585 65		
	Cash of Co. Tr., State, " 25, "	26 84					26 84		
	" " " " Del. State, " 25, "	78 66	3 20	3 13			84 99		
	To Balance to new account					517 07			
	Totals					\$7,673 13	\$7,673 13		
	To Balance from Old Tax Law Division of Account as above.					\$1,253 93			
	By " New " " " " "					517 07			
	Net					\$738 85			

Table No. 95.—Genesee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.					Interest.	Amount Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83	19	..	\$21 63	\$309 01		
	Taxes, etc., rec'd Co. Tr., "	11	..	68	47		
	" " " " Aug., "	10	..	2 28	39 02		
	" " " " Sept., "	9	..	5 96	113 45		
Dec. 31	Cash paid " Nov. 22, "	7	8	108 10	2,508 09		
	Taxes, etc., rec'd " Oct., "	8	..	3 78	81 14		
	" " " " Nov., "	7	..	98	6 36		
	" " " " Dec., "	6	..	1 64	43 26		
1884.							
Mar. 31	" " " " Jan., 1884	5	..	1 53	52 17		
	" " " " Feb., "	4	..	1 20	58 48		
	" " " " Mar., "	3	..	9 14	123 12		
June 30	" " " " April, "	2	..	7 99	684 66		
	" " " " May, "	1	..	2 51	431 06		
	" " ch'ged back, June 30, "				71 28		
	Interest on above.....				167 13		
1883.							
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 5, 1883.....					11 25	\$4 22
	" " " " Sept. 8, ".....					10 24	2 26
	Uncollected Taxes of 1881, Sept. 30, ".....					9	140 08
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, ".....					7 8	3 87
1884.							
Mar. 31	" " " " Mar. 21, 1884.....					3 9	2 53
	" " gen'l acc't, " 21, ".....					3 9	2 08
June 30.	" " " " June 23, ".....					7	
	" " Taxes, etc., " 23, ".....					7	23
	Interest on above.....						
	Balance to new account.....						1,197 20
	Totals.....				\$4,674 40		\$4,674 40
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83					\$93 28	
	Am't p'd Ins'n for D. & D. Aug. 16, "					195 39	
	To Del. State, rec'd Co. Tr., July, '83	\$17 16	\$1 11	\$0 74		19 01	
	" " " " Aug., "	5 22	41	25		5 68	
	" " " " Sept., "	13 77	1 15	56		15 48	
Dec. 31	Cash paid Co. Tr., Del. Local, Nov. 22, "	33 31	1 30	1 07		35 58	
	Del. State, rec'd Co. Tr., Oct., "	12 46	1 16	52		14 14	
	" " " " Nov., "	1 67	11	06		1 23	
	" " " " Dec., "	3 33	37	14		3 84	
1884.							
Mar. 31	State Tax of 1883.....					25,232 25	
	Del. State, rec'd Co. Tr., Jan., '84	5 71	70	23		6 64	
	" " " " Feb., "	14 41	99	58		15 89	
	" " " " Mar., "	20 16	68	83		21 67	
	Cash paid Co. Tr., Del. Local, Mar. 21, "	12	01	01		14	
	Del. Local, refunded A. G. O. ....	4 07	16	16		4 39	
June 30	" State, rec'd Co. Tr., April '84	18 13	84	74		19 71	
	" " " " May, "	38 43	2 18	1 60		42 39	
	" " " " June, "	14 37	92	58		15 87	
	Cash p'd Co. Tr., Del. Loc'l, " 23, "		23			23	
1883.							
Sept. 30	By Cash of Co. Tr., Del. Loc'l, July 5, '83	81 15	3 40	3 47			\$88 02
	Del. Local, rec'd A. G. O., July, "	20 53	70	79			23 02
	" " " " Aug., "	2 59	18	16			2 93
Dec. 31	" " " " Nov., "	12	01	01			
	Cash of Co. Tr., gen'l acc't Nov. 22, "						196 25
	Cash of Co. Tr.—State, Nov. 22, "	3 86					3 86
	" " " " Del. State, Nov. 22, "	47 09	2 67	1 65			51 41
1884.							
Mar. 31	Del. Local, rec'd A. G. O., Jan., '84	3 68	39	16			4 23
	Cash of Co. Tr., Del. State, Mar. 21, "	18 86	1 64	71			19 21
	Del. State ret'd A. G. O., Mar. 25, "	333 63					333 63
June 30	Cash of Co. Tr., State, April 5, "	37,997 41					37,997 41
	Del. Local, rec'd A. G. O., May, "	4 03	53	16			4 72
	Cash of Co. Tr., State, June 23, "	1 21					1 21
	" " " " Del. State, " 23, "	40 23	2 28	1 64			44 15
	" " " " Loc'l, " 23, "	19					19
	Del., collected at Land Office.....	8 32	41				8 73
	Balance to new account.....						64
	Totals.....					\$38,741 81	\$38,741 81
	To Balance from Old Tax Law Division of Account as above					\$1,197 20	
	" " " " New " " " " " " "					64 43	
	Aggregate.....					\$1,261 63	

Table No. 28.—Gladwin County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days						
1883.									
Dec. 31	To Taxes, etc., rec'd Co. Tr., Sept., '83	9	..	\$1 54	929 32				
	" " " " Oct., "	8	..	8 04	172 21				
	" " " " Nov., "	7	..	17	4 13				
	Cash paid Co. Tr., Nov. 23, "	7	7	489 18	11,427 52				
1884.									
Mar. 31	Taxes, etc., rec'd Co. Tr., Jan., '84	5	..	2 65	90 74				
	" " " " Feb., "	4	..	2 05	87 88				
	" " " " Mar., "	3	..	1 01	57 75				
June 30	" " " " April, "	2	..	3 28	277 40				
	" " " " May, "	1	..	6 51	1,115 63				
	Cash paid Co. Tr., June 24, "	..	6	01	7 01				
	Taxes, etc., charged back, " 30, "				216 75				
	Interest on above.....				507 29				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....				13	927 62	3386 05		
	Uncollected Taxes of 1881, Sept. 30, 1883.....				9	547 65	10,431 52		
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....				7 7	1 49	35 28		
1884.									
Mar. 31	" " " " Mar. 26, 1884.....				3 4	2 76	206 66		
	" " " " general account, Mar. 26, 1884.....				4 4	8 90	490 44		
June 30	" " " " Taxes, etc., June 24, 1884.....				6	26	236 37		
	Interest on above.....						589 16		
	Balance to new account.....						1,619 25		
	Totals.....					\$13,993 73	\$13,993 73		
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					5517 77			
	Del. State rec'd Co. Tr., July "	92 30	80 12	80 00		2 51			
	" Local refunded A. G. O. "	9 51	22	38		10 18			
Dec. 31	Cash paid Co. Tr., Del. Loc'l, Nov. 23, "	2,595 39	96 40	103 79		2,796 58			
	Del. State, rec'd Co. Tr., Oct. "	4 21	37	18		4 76			
	" " " " Nov. "	55	04	02		61			
	" " " " Dec., "	60	06	03		71			
	" Local, refunded A. G. O. "	38 32	1 49	1 54		41 35			
1884.									
Mar. 31	State Tax of 1883.....					2,184 70			
	Del. State, rec'd Co. Tr., Jan., '84	39	04	03		45			
	" " " " Feb., "	1 88	25	08		3 22			
	" " " " Mar., "	2 13	27	17		2 57			
June 30	Cash Paid Co. Tr., Del. Local, " 26, "	336 67	32 68	13 45		381 80			
	Del. State, rec'd Co. Tr., April, "	29 41	1 18	1 27		31 81			
	" " " " May, "	29 35	2 81	1 29		33 45			
	" " " " June, "	3 19	24	21		3 64			
	Cash paid Co. Tr., Del. Local, " 24, "	184 60	21 24	7 39		213 13			
	Del. State charged back, " 30, "	35				35			
	Int. on Del. State Tax charged back								
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, '83	1,471 20	47 14	58 81			\$1,577 15		
	" " " " Aug., "	560 82	28 51	22 43			609 55		
	" " " " Sept., "	118 14	8 26	4 72			131 12		
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	978 11					978 11		
	" " " " Del. State, " 23, "	30 16	43	53			31 11		
	Del. Local, rec'd A. G. O., Oct., "	76 43	6 11	3 06			86 60		
	" " " " Nov., "	251 57	24 37	10 06			286 00		
	" " " " Dec., "	46 99	4 69	1 87			53 55		
1884.									
Mar. 31	" " " " Jan., 1884	67 81	7 10	2 72			77 63		
	" " " " Feb., "	104 53	12 55	4 18			121 26		
	" " " " Mar., "	19 16	1 59	49			14 24		
June 30	Cash of Co. Tr., Del. State, " 26, "	5 86	49	23			6 08		
	Del. State, rec'd A. G. O., Apr. 4, "	708 37					708 37		
	Del. Local rec'd " " May, "	9 31	1 30	37			10 98		
	" " " " June, "	15 23	2 29	61			18 11		
	" " " " June, "	6 11	32	22			9 75		
	Cash of Co. Tr., State, " 24, "	2,184 70					2,184 70		
	" " " " Del. St., " 24, "	4 40	56	23			5 24		
	To Balance to new account.....					726 92			
	Totals.....					96 967 55	96,967 55		
	To Balance from Old Tax Law Division of Account as above					\$1,519 25			
	By " " " " " " " " " " " "					726 92			
	Net.....					2682 33			

Table No. 27.--Grand Traverse County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12		\$443 10	\$5,829 95				
	Taxes, etc., rec'd Co. Tr., July, "	11		87	5 68				
	" " " " Aug., "	10		18	2 02				
	" " " " Sept., "	9		70	13 33				
Dec. 31	" " " " Oct., "	8		35	7 48				
	" " " " Nov., "	7		23	5 76				
	" " " " Dec., "	6		60	16 83				
1884.									
March 31	" " " " Jan., 1884	8		2 27	77 07				
	" " " " Feb., "	4		80	31 52				
	" " " " March, "	3		43	24 55				
June 30	" " " " April, "	3		3 53	302 23				
	" " " " May, "	1		01	1 26				
	" " charg'd back, June 30, "				181 76				
	Interest on above				493 25				
1884.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$64 34	\$1,235
Dec. 31	Cash of County Treas., Taxes, etc., Dec. 8, 1883					6	23	9 11	239
1884.									
March 31	" " " " " " March 28, 1884					3	2	88	49
June 30	Amount twice charged; under Sec. 124, also under Sec's 108 and 109 Tax Law and Int. to June 30, 1884								5
	Taxes at Land Office and Int. to June 30, 1884								79
	Interest on above								74
	Balance to new account								5,776
	Totals				\$7,443 90				\$7,443
Quarter Ending.	New Tax Law Division of A								Or.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883							\$408 03	
	Del. State, rec'd Co. Tr., July, "		\$4 14	\$0 25	\$0 17			4 58	
	" " " " Aug., "		3 41	24	17			3 89	
	" " " " Sept., "		2 26	20	17			3 72	
Dec. 31	" " " " Oct., "		3 24	33	17			3 74	
	" " " " Nov., "		1 76	23	00			2 07	
	" " " " Dec., "		2 19	23	10			2 44	
	Cash p'd Co. Tr., Del. Loc'l, " 8, "		625 55	\$7 74	24 16			678 17	
1884.									
March 31	State Tax of 1883							5,461 74	
	Del. State, rec'd Co. Tr., Jan., 1884		1 00	23	08			1 80	
	" " " " Feb., "		3 07	33	16			4 30	
	" " " " March, "		16 70	43	09			17 81	
June 30	Cash p'd Co. Tr., Del. Loc'l, " 28, "		51 21	4 10	2 05			57 36	
	Del. State, rec'd Co. Tr., April, "		17 15	74	73			18 62	
	" " " " May, "		7 48	40	31			8 19	
	" " " " June, "		9 55	73	43			10 70	
	Cash p'd Co. Tr., Del. Loc'l, " 30, "		23 95	2 90	95			27 90	
	Del. State, charg'd back, " 30, "		1 37					1 37	
	Int. on Del. St. charged back, "							30	
	Int. on net balance of \$5,134.86 from March 31, 1884, to June 30, 1884							99 21	
1883.									
Sept. 30	By Del. Loc'l, rec'd A.G.O., July, 1883		164 06	4 73	6 50				\$17 00
	" " " " Aug., "		372 73	17 61	14 90				406 00
	" " " " Sept., "		64 73	4 71	2 00				79 00
Dec. 31	" " " " Oct., "		51 21	4 10	2 05				57 00
	Cash of Co. Tr., State, Dec. 8, "		307 22						387 00
	" " " " Del. St., " 8, "		54 19	2 05	1 93				56 00
1884.									
March 31	Del. Loc'l, rec'd A.G.O., Jan., 1884		1 14	12	05				1 19
	" " " " Feb., "		10 64	1 36	42				12 00
	" " " " March, "		12 13	1 09	48				14 00
June 30	Cash of Co. Tr., Del. St., " 28, "		7 13	77	36				8 00
	Del. State, rec'd A.G.O. Apr. 12, "		303 16						303 16
	" " " " Loc'l, rec'd " " "		412 63	57 77	16 50				486 90
	" " " " June, "		241 02	5 00	9 65				255 67
	Del. collected at Land Office		13 26	75					14 00
	Cash of Co. Tr., State, June 30, "		3 71						3 71
	" " " " Del. St., " 30, "		23 25	97	95				24 20
	Balance to new account								4,927
	Totals							\$5,807 51	\$5,807
	To Balance from Old Tax Law Division of Account, as above				\$5,776 73				
	" " " " New " " " " " " " " " "				4,527 46				
	AGREED.				\$10,304 19				



Table No. 96.—Gratiot County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account, July 1, '83	12		\$487 18	\$6,102 60				
	Taxes, etc., rec'd Co. Tr., " "	11		48	7 47				
	" " " " Aug., " "	10		1 30	22 34				
	" " " " Sept., " "	9		2 04	23 94				
Dec. 31	" " " " Oct., " "	8		4 33	94 73				
	" " " " Nov., " "	7		2 28	55 95				
	" " " " Dec., " "	6		3 64	103 90				
	Cash paid County Treas., Dec. 7, "	6	23	4 61	116 75				
1884.									
Mar. 31	Taxes, etc., rec'd Co. Tr., Jan. 1884	5		15	5 24				
	" " " " Feb., " "	4		94	40 33				
	" " " " March, " "	3		3 30	128 64				
June 30	" " " " April, " "	2		4 79	412 37				
	" " " " May, " "	1		6 42	1,099 95				
	" " charged back June 30, "				655 40				
	Cash paid County Treas., June 30, "				1,172				
	Interest on above				481 46				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$229 87	\$4,816 64
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 7, 1883					6	23	29 97	739 17
1884.									
June 30	" " " " June 30, 1884								1,377 30
	Amount twice charged, under Sec. 124, also under Sec. 103 and 109 Tax Law, and Int. to June 30, 1884								88 63
	Taxes at Land Office and Interest to June 30, 1884								161 74
	Interest on above								283 84
	Balance to new account								1,894 47
									\$9,314 88
									Cr.
1883.									
Sept. 30	To Am't p'd Ins'n for D & D., Aug. 16, '83							\$51 01	
	Del. State rec'd Co. Tr., July, "	9	51	\$0 57	\$0 38			20 46	
	" " " " Aug., " "	10	64	77	43			11 34	
	" " " " Sept., " "	4	64	37	19			5 20	
Dec. 31	Del. Local, rec'd A. G. O.	3	90	12	15			4 17	
	Del. State, rec'd Co. Tr., Oct., 1883	11	56	1 09	44			13 03	
	" " " " Nov., " "	3	08	25	13			8 51	
	" " " " Dec., " "	9	06	90	33			10 40	
	Cash p'd Co. Tr. Del. L., Dec. 7, "	9	01	33	31			866 90	
1884.									
Mar. 31	State Tax of 1883							12,744 08	
	Am't p'd school for Blind, Feb. 15, '84							24 88	
	Del. State, rec'd Co. Tr., Jan., "	8	74	44	14			4 32	
	" " " " Feb., " "	2	10	26	08			2 44	
June 30	" " " " M'ch, " "	56	83	1 54	2 23			60 61	
	" " " " April, " "	55	29	2 48	2 14			59 91	
	" " " " May, " "	28	28	1 79	1 08			31 18	
	" " " " June, " "	39	34	3 08	1 55			43 26	
	Cash p'd Co. Tr., Del. L., June 30, "	249	55	23 20	9 82			283 57	
	Del. State, charged back June 30, "	1	20					1 20	
	Int. on Del. State Tax charged back							08	
1883.									
Sept. 30	By Balance from old account July 1, 1883								\$231 05
	Del. Local, rec'd A. G. O. July, "	236	78	7 69	9 44				253 84
	" " " " Aug., " "	199	19	10 73	7 97				217 09
	" " " " Sept., " "	20	12	1 40	91				23 33
Dec. 31	" " " " Oct., " "	45	64	6 39	3 43				95 95
	" " " " Nov., " "	77	85	6 95	3 09				57 99
	" " " " Dec., " "	74	00	6 10	2 95				85 15
	Cash of Co. Tr., gen'l ac't, Dec. 7, "								51 01
	" " " " State, Dec. 7, "	4	95						4 95
	" " " " Del. State, Dec. 7, "	157	40	5 48	5 64				168 32
1884.									
Mar. 31	" " " " State, M'ch 31, '84	2,886	31						2,886 31
	" " " " M'ch 28, "	2,000	00						2,000 00
	Del. State, rec'd A. G. O., M'ch 28, "	963	37						963 37
	Del. Local, rec'd A. G. O., M'ch, "	13	36	1 25	36				13 97
June 30	Cash of Co. Tr.—State Apr., 28, "	2,000	00						2,000 00
	" " " " May 31, "	2,000	00						2,000 00
	Del. Local, rec'd A. G. O., April, "	5	08						5 08
	" " " " June, " "	37	37	1 07	1 50				39 94
	" collected at Land Office,	232	96	18 71					251 67
	Cash of Co. Tr., gen'l ac't, June 30, "	24	86						24 86
	" " " " State June 30, "	1,895	40						1,895 40
	" " " " Del. St., June 30, "	86	32	4 60	3 37				94 29
	To Balance to new account							161 43	
	Totals							\$14,392 09	\$14,392 09
	To Balance of Old Tax Law Division of Account as above				\$1,864 47				
	By " " " " " " " " " "				161 43				
	Net				\$1,703 05				



Table No. 100.—Houghton County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	No.	Days	Interest.	Amount, Dr.	No.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883			\$109 20	\$1,559 98				
	Taxes, etc., rec'd Co. Tr., Aug.,			1 68	28 72				
	" " " " Sept.,			15	2 98				
Dec. 31	Error in Taxes, etc., ch'g'd b'k June 30,			7 00	100 00				
	Cash paid Co. Tr., Nov. 26,			437 63	10,516 85				
	Taxes, etc., rec'd Co. Tr., Oct.,			1 25	26 78				
	" " " " Nov.,			26 55	650 24				
	" " " " Dec.,			84	24 08				
1884.									
M'ch 31	" " " " Jan., 1884			12 94	443 74				
	" " " " Feb.,			7 83	335 86				
	" " " " M'ch,			18 39	1,000 59				
June 30	" " " " April,			11 59	993 01				
	" " " " May,			08	13 85				
	" " charg'd back, June 30,				3,818 96				
	Interest on above.....				635 12				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9		\$804 21	\$11,510 09
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 20, "					7	4	4 24	194 29
1884.									
M'ch 31	" " " " M'ch 31, 1884.....					3		12 27	701 10
	" " gen'l acc't, " 31, "					3		9 95	586 92
June 30	" " " " June 26, "					4		01	16 92
	" " Taxes, etc., " 26, "					4		1 42	1,829 89
	Interest on above.....								633 31
	Balance to new account.....								4,835 58
									\$20,120 81
									Cr.
Sept. 30	To Am't p'd Inst'n for D. & D. Aug. 16, '83							\$59 36	
	Del. State, rec'd Co. Tr., July, "	38 00	30 48	30 39				8 80	
	" " " " Aug., "	3 68	18	11				2 95	
	" " " " Sept., "	1 51	12	05				1 00	
	Error in credit of returns of Del								
	State of 1883, Oct. 9, 1883.....	200 00						200 00	
Dec. 31	Cash p'd Co. Tr., gen'l acc't, Nov. 26, 1883							2,263 04	
	" " State, " 26, "	200 00						200 00	
	" " Del. Local, " 26, "	74 47	2 97	2 97				80 41	
	Del. State, rec'd Co. Tr., Oct., "	51	04	02				57	
	" " " " Nov., "	12 35	1 37	50				14 12	
	" " " " Dec., "	2 35	24	09				2 59	
1884.									
M'ch 31	State Tax of 1883.....							4,551 46	
	Del. State, rec'd Co. Tr., Jan., 1884	5 80	69	23				6 72	
	" " " " Feb., "	21 50	97	35				23 23	
	" " " " M'ch, "	17 88	37	71				18 96	
June 30	Cash p'd Co. Tr., Del. L., " 31, "	306 07	26 20	12 31				348 56	
	Del. State, rec'd Co. Tr., April, "	25 42	1 89	1 01				26 23	
	" " " " May, "	4 91	30	00				5 41	
	" " " " June, "	3 79	18	11				3 08	
	" Local, refunded, A. G. O. ....	4 37	60	18				5 35	
	Cash paid Co. Tr., Del. L., June 26, 1884	56 80	7 03	2 25				66 24	
	Del. State, charged back, " 30, "	2 20						2 20	
	Int. on Del. State Tax charged back							15	
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883								\$145 05
	Del. Local, rec'd A. G. O., July, "	39 57	1 34	1 58				42 49	
	" " " " Aug., "	89	08	03				95	
	½ Mining Tax collected in fiscal								
	year 1883, Sept. 30, 1883.....							9,333 46	
Dec. 31	Cash of Co. Tr., Del. St., Nov. 26, 1883	101 02	1 72	1 61				105 35	
	Del. Local, rec'd A. G. O., Oct., "	3 83	30	15				4 27	
	" " " " Nov., "	230 51	23 55	10 02				263 18	
	" " " " Dec., "	53 64	5 25	2 14				61 12	
1884.									
M'ch 31	" " " " Jan., 1884	1 25	13	05				1 44	
	" " " " Feb., "	51 78	6 21	2 07				60 06	
	" " " " M'ch, "	5 76	75	23				6 74	
	" State, ret'd, " 24, "	455 03						455 03	
	Cash of Co. Tr., State, " 24, "	4,186 38						4,006 38	
	" " Del. State, " 31, "	215 12	1 55	61				217 28	
	Del. Local, rec'd, A. G. O., April, "	4 85	72	20				5 79	
	" " " " June, "	23 15	51	1 04				27 70	
	Cash of Co. Tr., Del. State, " 26, "	45 18	2 03	1 79				49 00	
	Balance to new account.....							11 02	
	Totals.....							\$14,395 81	\$14,395 81
	To Balance from Old Tax Law Division of Account as above.				\$4,835 58				
	" " " " New " " " " " " " " " "				21 02				
	Aggregate.....				\$4,846 60				

Table No. 101.—Huron County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, '83.	12	--	\$172 35	\$2,483 13				
	Taxes, etc., rec'd Co. Tr. "	11	--	1 64	25 56				
	" " " " Aug., "	10	--	4 12	70 68				
	" " " " Sept., "	9	--	2 73	51 92				
Dec. 31	Cash paid Co. Tr., Nov. 23, "	7	7	160 78	3,810 41				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 98	108 19				
	" " " " Nov., "	7	--	81	19 92				
	" " " " Dec., "	8	--	2 76	75 99				
1884.									
M'ch 31	" " " " Jan., '84	5	--	3 73	137 91				
	" " " " Feb., "	4	--	4 26	198 89				
	" " " " M'ch, "	3	--	4 16	237 91				
June 30	" " " " April, "	3	--	1 06	307 59				
	" " " " May, "	1	--	1 06	331 77				
	" charged back, June 30, "				935 87				
	Interest on above.....				367 96				
1884.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$234 63	\$4 44
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....					7	7	80 08	1.00
1884									
M'ch 31	" " " " M'ch 26, 1884.....					3	4	3 75	30
	" " " " gen'l acc't, " 26, ".....					3	4	1 63	5
June 30	" " " " June 25, ".....						5	91	
	" " " " Taxes, etc., " 25, ".....						5	64	60
	Amount twice charged; under Sec. 124, also under								
	Sec's 108 and 109, Tax Law, and Int. to June 30, '84								
	Taxes at Land Office and Int. to June 30, 1884.....								
	Interest on above.....								
	Balance to new account.....								1.54
	Totals.....				\$9,126 71				\$9.12

Table No. 101.—Huron County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, '83	\$16 72	\$0 87	\$0 87	-----	\$18 16	
	" " " " Aug., "	22 54	1 45	88	-----	24 82	
	" " " " Sept., "	17 51	1 26	61	-----	19 38	
	Del. Local, refunded A. G. O., "	4 52	27	18	-----	4 97	
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 23, "	580 22	24 42	22 37	-----	607 01	
	Del. State, rec'd Co. Tr., Oct., "	26 17	2 33	98	-----	29 48	
	" " " " Nov., "	13 96	1 33	50	-----	15 79	
	" " " " Dec., "	6 96	72	28	-----	7 96	
1884.							
M'ch 31	State Tax of 1883	-----	-----	-----	-----	9,102 92	
	Del. State Rec'd Co. Tr., Jan., '84	25 07	2 91	93	-----	28 91	
	" " " " Feb., "	73 42	4 76	2 75	-----	79 93	
	" " " " M'ch, "	284 85	6 25	10 79	-----	301 89	
	Cash p'd Co. Tr., Del. L'cl, " 26, "	146 39	13 11	5 86	-----	165 36	
	Del. Local refunded, A. G. O., "	7 88	86	29	-----	8 62	
June 30	Del. State rec'd Co. Tr., April, "	96 29	8 49	8 50	-----	108 28	
	" " " " May, "	43 01	2 17	1 59	-----	46 77	
	" " " " June, "	25 21	1 80	92	-----	27 43	
	Cash p'd Co. Tr., Del. L'cl, " 25, "	92 41	11 79	8 70	-----	107 90	
	Del. Local, refunded A. G. O., "	5 51	77	21	-----	6 49	
	" State charged back, June 30, "	4 53	-----	-----	-----	4 53	
	Int. on Del. St. Tax charged back	-----	-----	-----	-----	32	
1883.							
Sept. 30	By Balance from old acc't, July 1, '83	-----	-----	-----	-----		\$48 28
	Cash of Co. Tr. Del. St., " 28, "	196 36	7 82	7 35	-----		210 60
	Del. Local rec'd A. G. O., " 28, "	71 67	2 56	2 86	-----		77 09
	" " " " Aug., "	205 47	9 24	8 21	-----		222 92
	" " " " Sept., "	32 44	2 40	1 29	-----		36 13
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	2 91	-----	-----	-----		2 91
	" " " " Del. St., " 23, "	71 18	2 50	1 77	-----		76 45
	Del. Local rec'd A. G. O., Oct., "	108 77	9 71	4 55	-----		122 83
	" " " " Nov., "	17 87	1 62	72	-----		20 21
	" " " " Dec., "	19 75	1 78	79	-----		22 32
1884.							
M'ch 31	" " " " Jan., '84	5 59	50	22	-----		6 31
	" " " " Feb., "	94 20	12 24	3 77	-----		110 21
	Cash of Co. Tr., Del. St., M'ch 26, "	47 09	4 38	1 76	-----		53 23
	Del. State, rec'd A. G. O., " 28, "	1,414 60	-----	-----	-----		1,414 60
June 30	" Local, rec'd " April, "	13 35	1 87	53	-----		15 75
	" " " " May, "	41 62	1 67	1 67	-----		44 96
	" " " " June, "	42 77	1 58	1 71	-----		46 06
	Cash of Co. Tr., State, " 25, "	7,688 32	-----	-----	-----		7,688 32
	" " " " Del. St., " 25, "	892 34	13 92	14 47	-----		410 72
	Del. collected at Land Office	5 26	19	-----	-----		5 45
	Balance to new account	-----	-----	-----	-----		76 60
	Totals	-----	-----	-----	-----	\$10,711 92	\$10,711 92
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	\$1,540 44		
	" " " " New " " " " "	-----	-----	-----	76 60		
	Aggregate	-----	-----	-----	\$1,617 04		

Table No. 102.—Ingham County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883									
Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$450 44	\$6,434 93				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	48	8 26				
	" " " " Sept., "	9	--	1 98	27 78				
Dec. 31	Cash paid County Treas., Nov. 16, "	7	14	14 01	\$21 55				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	1 94	41 79				
	" " " " Nov., "	7	--	2 68	65 71				
	" " " " Dec., "	6	--	34	9 77				
1884.									
M'ch 31	" " " " Jan., '84	5	--	21 66	742 77				
	" " " " Feb., "	4	--	98	41 16				
	" " " " M'ch, "	3	--	1 50	85 97				
	Cash paid County Treas., " 12, "	3	17	30	14 57				
June 30	Taxes, etc., rec'd Co. Tr., April, "	2	--	7 33	628 44				
	" " " " May, "	1	--	7 12	1,231 02				
	" " charged back, June 30, "	--	--	--	276 77				
	Interest on above.....	--	--	--	510 74				
1883.									
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883					9	--	\$323 50	\$6,161 87
Dec. 31	Cash of County Treasurer, gen'l acc't., Nov. 16, 1883					7	14	33 54	770 04
1884.									
M'ch 31	" " " " Taxes, etc., M'ch 12, 1884					3	17	2 44	117 27
June 30	" " " " " June 25, "					--	5	85	889 90
	" " " " " gen'l acc't, June 25, "					--	5	02	21 98
	Taxes at Land Office, and Int. to June 30, 1884								92 60
	Interest on above.....								360 35
	Balance to new account.....								2,047 21
	Totals .....				\$10,441 23				\$10,441 23

**Table No. 102.—Ingham County.—Continued.**

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883. Sept. 30	To Am't p'd Ins'n for D.&D., Aug. 16, '83 Del. State, rec'd Co. fr., July, 1883 " " " " Aug., " " " " " Sept., "	----- \$7 44 9 10 06	\$0 45 86 01	\$0 29 50	----- ----- -----	\$86 09 8 18 10 46	
Dec. 31	Cash p'd Co.Tr., Del. L., Nov. 16, " Del. State, rec'd Co. Tr., Oct., " " " " Dec., " " Local refunded, A. G. O. -----	2,471 47 4 83 19 5 24	107 63 44 0 01 42	97 81 21 01 21	----- ----- ----- -----	2,676 91 5 48 22 5 87	
1884. M'ch 31	State tax of 1883 Am't p'd School for the B., Feb. 15 '84 Del. State, rec'd Co. Tr. Jan., " " " " Feb., " " " " M'ch, " Cash p'd Co.Tr., Del. L., M'ch 13, " Del. Loc'l refunded, A. G. O., " Del. State, rec'd Co. Tr., April, " " " " May, " " " " June, " Cash paid Co.Tr.—State, June 25, " " " Del.State, June 25, " Del. State, charg'd b'k, June 30, " Int. on Del. State Tax charg'd back	----- ----- 21 93 3 93 30 63 799 16 37 05 34 67 15 89 8 68 4 84 324 12 55	----- ----- 2 64 42 1 25 76 44 3 24 1 36 2 07 56 ----- 46 03 -----	----- ----- 88 13 1 07 30 92 1 48 1 42 64 34 ----- 12 96 -----	----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- -----	29,129 32 32 59 25 45 4 48 82 95 906 53 40 77 37 45 18 60 9 58 4 84 383 11 53 04	
1883. Sept. 30	By Balance from old acc't July 1, 1883 Del. Loc'l, rec'd A. G. O., July, " " " " Aug., " " " " Sept., "	----- 432 66 793 21 199 43	----- 13 29 45 64 14 79	17 29 31 69 7 97	----- ----- -----	----- ----- -----	\$913 13 463 24 870 44 223 19
Dec. 31	Cash of Co.Tr., gen'l ac't, Nov. 16, " " " State, Nov. 16, " " " Del. State, Nov. 16, " Del. Loc'l, rec'd A. G. O., Oct., " " " " Nov., " " " " Dec., "	----- 158 74 63 63 336 30 268 45 199 73	----- ----- 2 18 29 56 26 55 20 75	----- ----- 2 19 13 42 9 73 7 98	----- ----- ----- ----- ----- -----	----- 158 74 67 89 379 18 304 73 228 48	
1884. M'ch 31	Cash of Co. Tr.—State, Jan. 30, '84 " " " Feb. 16, " Del. Loc'l, rec'd A. G. O., Jan., " " " " Feb., " " " " M'ch., " Cash of Co.Tr., State, M'ch 13, " " " Del.State, M'ch 13, " " " State, April 10, " Del. State, ret'd A.G.O., April 10, " " Loc'l, rec'd April, " " " " May, " " " " June, " Cash of Co.Tr., gen'l ac't, June 25, " " " Del.State, June 25, " Del. collected at Land Office To Balance to new account.	20,000 00 2,500 00 73 69 33 18 254 30 798 12 5 02 5,161 60 674 44 53 01 3 70 267 63 56 49 443 09	----- ----- 8 65 4 32 35 30 ----- 46 ----- 7 48 56 22 23 4 81 32 87	2 95 1 33 10 16 ----- 22 ----- 2 11 12 10 66 2 08 -----	----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- ----- -----	20,000 00 2,500 00 86 29 38 83 299 76 798 12 6 70 5,161 60 674 44 63 60 4 88 300 62 35 69 61 88 475 96	
	Totals.....	-----	-----	-----	-----	\$34,146 77	\$34,146 77
	To balance from Old Tax Law Division of Account, as above By " " New " " " " " " " "	----- -----	----- -----	----- -----	----- -----	\$2,047 31 777 36	
	Net.....	-----	-----	-----	-----	\$1,269 95	





Table No. 104.—Iosco County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$15 18	\$216 86				
	Taxes, etc., rec'd Co. Tr., " "	11	--	17	1 74				
	" " " " Aug., " "	10	--	5 43	93 17				
	" " " " Sept., " "	9	--	10 51	200 28				
Dec. 31	Cash paid " " " " Nov. 26, " "	7	4	389 82	9,368 18				
	Taxes, etc., rec'd Co. Tr., Oct., " "	8	--	10	2 22				
	" " " " Nov., " "	7	--	72	17 71				
	" " " " Dec., " "	6	--	9 39	268 30				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	5 44	186 55				
	" " " " Feb., " "	4	--	5 57	238 79				
	" " " " M'ch., " "	3	--	95	54 04				
June 30	" " " " April, " "	2	--	7 45	638 48				
	" " " " May, " "	1	--	16 20	2,792 27				
	" " charg'd back June 30, " "				133 79				
	Interest on above				466 96				
1883.									
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883					9		\$464 64	\$8,850 31
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 26, " "					7	4	24 82	596 51
1884.									
M'ch 31	" " " " M'ch 31, 1884					3	--	5 04	288 23
	" " " " gen'l acc't " 31, " "					3	--	6 57	373 31
June 30	" " " " June 25, " "					5	--		35
	" " " " Taxes, etc., " 25, " "					5	--	47	479 38
	Taxes at Land Office and Int. to June 30, 1884								12 41
	Interest on above								501 54
	Balance to new account								3,575 40
	Totals				\$14,679 34				\$14,679 34
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$2 10	\$0 13	\$0 09		\$2 32			
	" " " " Aug., " "	3 31	23	14		3 68			
	" " " " Oct., " "	4 35	40	17		4 92			
	" " " " Nov., " "	2 04	21	08		2 33			
	Cash paid Co. Tr., Del. L., " 26, " "	4,471 36	192 69	178 68		4,842 73			
1884.									
M'ch 31	State Tax of 1883					3,641 16			
	Del. State, rec'd Co. Tr., Jan., 1884	9 66	1 16	38		11 20			
	" " " " Feb., " "	41	04	01		46			
	" " " " M'ch., " "	15 29	63	64		16 56			
	Cash paid Co. Tr., Del. L., " 31, " "	191 07	15 33	7 63		214 03			
	Del. Local, refunded A. G. O. " "	4 66	08	18		4 93			
June 30	Del. State, rec'd Co. Tr., April, " "	10 08	79	42		11 29			
	" " " " May, " "	6 12	48	24		6 84			
	" " " " June, " "	1 33	16	06		1 55			
	Cash paid Co. Tr., Del. St., " 25, " "	125 61	17 02	5 02		147 65			
	Del. State, charged back, " 30, " "	3 40				3 40			
	Int. on Del. State Tax ch'g'd back					24			
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883						\$597 47		
	Del. Local rec'd A. G. O., " "	3,438 76	152 10	137 80			3,728 36		
	" " " " Aug., " "	362 60	15 82	14 48			392 90		
	" " " " Sept., " "	72 45	5 18	2 91			80 54		
Dec. 31	" " " " Oct., " "	185 48	14 83	7 41			207 72		
	" " " " Nov., " "	5 69	50	22			6 81		
	Cash of Co. Tr., State, " 26, " "	36					36		
	" " Del. State, " 26, " "	46 56	1 25	1 29			49 10		
1884.									
M'ch 31	Del. Local, rec'd A. G. O., Jan., 1884	32 86	3 82	1 29			37 47		
	" " " " Feb., " "	37 27	4 80	1 49			43 56		
	" " " " M'ch., " "	60 64	8 49	2 42			71 55		
	Cash of Co. Tr., Del. State, " 31, " "	6 39	61	25			7 25		
	Del. State, ret'd A. G. O. Apr. 4, " "	634 56					634 56		
	Cash of Co. Tr., State, " 8, " "	3,004 36					3,004 36		
June 30	Del. Local, rec'd A. G. O., April, " "	11 08	1 54	44			13 06		
	" " " " May, " "	9 76	1 52	39			11 67		
	" " " " June, " "	1,046 12	41 85	41 84			1,129 81		
	Cash of Co. Tr., State, June 25, " "	636 80					636 80		
	" " Del. State, " 25, " "	25 36	1 83	1 03			28 22		
	Del. collected at Land Office	18 01	51				18 52		
	To Balance to new account					1,784 30			
	Totals					\$10,699 59	\$10,699 59		
	To Balance from Old Tax Law Division of account as above					\$3,575 40			
	By " " New " " " " " "					1,784 30			
	Net					\$1,791 10			



Table No. 105.—Isabella County.—Continued.

Quarter Ending.	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Am't p'd Ins'n for D. & D., Aug. 16, '83					\$14 98	
	Del. State, rec'd Co. Tr., July, "	\$3 28	\$0 20	\$0 14		3 60	
	" " " " Aug., "	7 44	53	29		8 26	
	" " " " Sept., "	8 81	70	34		9 85	
	" Local, refunded A. G. O., "	22 11	89	88		23 88	
Dec. 31	Cash paid Co. Tr.—State Nov. 23, '83	1 63				1 63	
	" " " " Del. L., Nov. 23, "	1,772 26	73 71	70 33		1,916 30	
	Del. State, rec'd Co. Tr., Oct., "	4 64	41	17		5 22	
	" " " " Nov., "	2 22	22	10		2 54	
	" " " " Dec., "	2 87	31	11		3 29	
1884.							
M'ch 31	State Tax of 1883					7,282 34	
	Del. State, rec'd Co. Tr., Jan., 1884	6 27	75	25		7 27	
	" " " " Feb., "	4 38	55	16		5 09	
	" " " " M'ch., "	72 68	1 91	2 84		77 43	
	Cash p'd Co. Tr., Del. L., M'ch 15, "	747 22	61 13	29 88		838 23	
	St., rec'd by Co. Tr. of Town Treas's		17 15			17 15	
	Del. State, rec'd Co. Tr., April, "	28 08	1 53	1 03		30 64	
	" " " " May, "	25 57	1 68	97		28 22	
	" " " " June, "	8 00	48	30		8 78	
	Cash p'd Co. Tr., Del. L., June 24, "	64 78	8 27	2 58		75 63	
	Del. State charged back June 30, "	15				15	
	Int. on Del. State Tax charged back					01	
1883.							
Sept. 30	By Balance from old acct, July 1, 1883						\$544 81
	Cash of Co. Tr., Del. St., July 24, "	58 59	2 19	2 34		63 12	
	Del. Loc'l, rec'd A. G. O., July, "	608 76	21 50	24 32		654 58	
	" " " " Aug., "	597 44	31 46	23 89		652 79	
	" " " " Sept., "	17 50	1 25	67		19 42	
Dec. 31	Cash of Co. Tr., gen'l acct, Nov. 23, "					14 98	
	" " " " Del. State, Nov. 23, "	26 87	1 54	79		29 30	
	Del. Loc'l, rec'd A. G. O., Oct., "	656 51	52 07	26 25		734 83	
	" " " " Nov., "	54 58	5 09	2 18		61 85	
	" " " " Dec., "	36 13	3 97	1 45		41 55	
1884.							
M'ch 31	" " " " Jan., 1884	9 39	1 07	37		10 83	
	" " " " Feb., "	39 76	5 14	1 59		46 49	
	" " " " M'ch., "	15 63	2 08	62		18 31	
	Cash of Co. Tr., Del. St., M'ch 15, "	9 73	94	38		11 05	
	Del. State, rec'd A. G. O., M'ch 24, "	873 85				873 85	
	Cash of Co. Tr.—State, M'ch 29, "	6,408 49	17 15			6,425 64	
	Del. Loc'l, rec'd A. G. O., April, "	6 70	96	27		7 93	
	" " " " May, "	21 89	37	87		23 13	
	" " " " June, "	886 63	29 82	35 44		951 89	
	Cash of Co. Tr., Del. St., June 24, "	83 33	3 21	3 25		89 79	
	Del. collected at Land Office	25 77	1 85			27 62	
	To Balance to new account					942 77	
	Totals					\$11,303 26	\$11,303 26
	To Balance from Old Tax Law Division of Account as above				\$2,035 56		
	By " " New " " " " " "				942 77		
	Net				\$1,092 79		

Quarter Ending.	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount Dr.	Mon.	Days.	Interest.	Amount Cr.
1884.									
M'ch 31	To Cash paid Co. Tr., Feb. 26, 1884.....	4	4	\$0 21	\$8 95				
June 30	Interest on above.....				21				
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883.....					12		\$0 60	\$8 56
1884.									
June 30	Interest on above.....								60
	Totals.....				\$9 16				\$9 16

Quarter Ending.	New Tax Law Division of Account.	Tax.	Inter- est	Col. Fee.	Expense of Sales.	Dr.	Cr.
1884.							
M'ch 31	To State Tax of 1883.....	-----	-----	-----	-----	\$182 05	
	Cash p'd Co. Tr., gen. acc't, Feb. 26, '84.....	-----	-----	-----	-----	4 01	
1883.							
Sept. 30	By $\frac{1}{2}$ Mining Tax collected in fiscal year 1883, Sept. 30, 1883.....	-----	-----	-----	-----		\$4 01
1884.							
M'ch 31	Cash of Co. Tr., State, Feb. 26, 1884.....	\$12 96	-----	-----	-----		12 96
	" " " " 28, ".....	169 00	-----	-----	-----		169 00
	Totals.....		-----	-----	-----	\$186 06	\$186 06

Table No. 107.—Jackson County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$16 11	\$230 16				
	Taxes, etc., rec'd Co. Tr., " "	11	--	81	12 69				
	" " " " Aug., " "	10	--	05	84				
	" " " " Sept., " "	9	--	82	15 53				
Dec. 31	Cash paid " " Nov. 22, " "	7	8	8 36	197 16				
	Taxes, etc., " " Oct., " "	7	8	83 33	1,965 92				
	" " " " Nov., " "	8	--	3 01	64 62				
	" " " " Dec., " "	7	--	64	15 70				
	" " " " " "	6	--	8 79	251 16				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	2 45	83 97				
	" " " " Feb., " "	4	--	1 66	71 21				
	" " " " M'ch, " "	3	--	76	43 54				
June 30	" " " " Apr., " "	2	--	92	79 17				
	" " " " May, " "	1	--	60	103 66				
	Cash paid " " June 25, " "	--	5		3 77				
	Taxes, etc., charged back " 30, " "				123 14				
	Interest on above				128 31				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 5, 1883					11	25	\$0 11	\$1 57
	" " " " Aug. 2, " "					10	27	86	13 48
	" " " " Sept. 6, " "					9	24	05	84
	Uncollected Taxes of 1881, Sept. 30, " "					9	--	120 87	2,302 31
1884.									
M'ch 31	Cash of Co. Tr., Taxes, etc., M'ch 18, 1884					3	12	6 57	331 48
	" " " " gen'l acc't, " 18, " "					3	12	2 07	104 13
June 30	" " " " Taxes, etc., June 25, " "						5	19	198 73
	Taxes at Land Office and Int. to June 30, 1884.								100 84
	Interest on above								130 73
	Balance to new account								216 96
	Totals				\$3,400 55				\$3,400 55
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883					\$7 31			
	Am't paid Inst'n for D. & D., Aug. 16					36 75			
	Del. State, rec'd Co. Tr., July, 1883	\$11 54	\$0 73	\$0 49		12 76			
	" " " " Aug., " "	3 34	27	16		3 77			
	" " " " Sept., " "	6 13	51	27		6 91			
Dec. 31	Cash p'd Co. Tr., State, Nov. 22, " "	26 57				26 57			
	" " " " Del. L., " 22, " "	1 85	05	07		1 97			
	Del. State rec'd Co. Tr., Oct., " "	2 83	26	12		3 21			
	" " " " Dec., " "	12 12	1 35	51		13 98			
1884.									
M'ch 31	State Tax of 1883					49,153 75			
	Del. State, rec'd Co. Tr., Jan., 1884	27 55	3 33	1 11		31 99			
	" " " " Feb., " "	15 76	1 62	66		17 94			
	" " " " M'ch, " "	34 41	69	1 43		36 73			
June 30	Cash paid Co. Tr., Del. Local, " 18, " "	7 83	78	31		8 92			
	Del. State, rec'd Co. Tr., Apr., " "	31 69	1 85	1 31		34 85			
	" " " " May, " "	24 14	1 05	1 04		26 23			
	" " " " June, " "	13 52	71	56		14 79			
	Cash p'd Co. Tr., Del. Local, " 25, " "	8 51	1 11	34		9 96			
	Del. State charged back, " 30, " "	5 72				5 72			
	Int. on Del. State tax charged back.					40			
1883.									
Sept. 30	By Cash of Co. Tr., Del. St., July 5, 1883	20 74	1 11	88			\$23 73		
	" " " " Aug. 5, " "	11 65	73	51			12 89		
	" " " " Sept. 6, " "	3 34	27	17			3 78		
Dec. 31	" " " " gen. ac't. Nov. 22, " "						36 75		
	" " " " Del. State, " 22, " "	19 14	51	24			19 80		
	Del. Local, rec'd A.G.O., Dec., " "	7 83	78	31			8 92		
1884.									
M'ch 31	Cash of Co. Tr., State, Jan. 22, 1884	30,000 00					30,000 00		
	Del. Local, rec'd A. G. O. Feb. 14, " "	10,000 00					10,000 00		
	" " " " State, rec'd " M'ch 28, " "	8 51	1 11	34			9 96		
	Cash of Co. Tr., Del. St., " 18, " "	560 40					560 40		
	" " " " State, " 31, " "	14 95	1 61	63			17 19		
June 30	" " " " June 25, " "	6,000 00					6,000 00		
	" " " " Del. St., " 25, " "	2,595 35					2,595 35		
	Del. collected at Land Office	77 72	5 74	3 20			86 66		
	To Balance to new account	23 26	1 45				30 71		
	Totals					\$49,456 51	\$49,456 51		
	To Balance from Old Tax Law Division of Account as above.					\$216 96			
	" " " " New " " " " "					51 28			
	Aggregate					\$268 24			

Table No. 108.—Kalamazoo County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83	12	..	\$15 34	\$219 10				
	To Taxes, etc., rec'd Co. Tr., Aug. '83	10	..	62	10 65				
	" " " " Sept., "	9	..	1 21	23 07				
Dec. 31	" " " " Oct., "	8	..	40	8 63				
	" " " " Nov., "	7	..	30	7 40				
	Cash paid Co. Tr., Nov. 24, "	7	6	28 87	687 31				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., '84	5	..	09	3 16				
	" " " " Feb., "	4	..	87	37 20				
	" " " " M'ch, "	3	..	1 15	65 68				
June 30	" " " " April, "	2	..	19	15 91				
	" " " " May, "	1	6	67	116 09				
	Taxes, etc., charged back, June 30, "				31 06				
	Interest on above				49 71				
1883.									
Sept. 30	By uncollected Taxes of 1881, Sept. 30, 1883					9	..	\$29 89	\$569 30
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 24, 1883					7	6	15 04	358 11
1884.									
M'ch 31	" " " " M'ch 21, 1884					3	9	21	16 03
	" " " " general account, M'ch 21, 1884					3	9	28	14 53
June 30	" " " " June 16, 1884								1 82
	" " " " Taxes, etc., June 16, 1884					14		29	108 22
	Interest on above								45 81
	Balance to new account								163 46
	Totals				\$1,274 97				\$1,274 97
Quarter Ending	New Tax Law Division of Account.	Tax.	Interst.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					\$23 70			
	Am'tpd. Inst'n for the D & D, Aug. 16, '83					62 89			
	Del. State rec'd Co. Tr., July "	\$2 74	\$0 14	\$0 11		2 99			
	" " " " Aug., "	6 31	49	27		7 06			
Dec. 31	" " " " Sept., "	1 89	16	08		2 13			
	" " " " Oct., "	6 06	54	24		6 84			
	" " " " Nov., "	77	03	03		88			
	Cash paid Co. Tr., Del. Loc'l, Nov. 24, "	6 38	33	27		6 98			
1884.									
M'ch 31	State Tax of 1883					41,873 40			
	Am'tpaid School for Blind, Feb. 15, '84					55 50			
	Del. State, rec'd Co. Tr., Jan., '84	46	06	02		54			
	" " " " Feb., "	3 74	07	15		3 96			
	" " " " M'ch, "	58 11	1 30	2 34		61 75			
June 30	Cash Paid Co. Tr., Del. Local, " 21, "	2 55	23	10		2 88			
	Del. State, rec'd Co. Tr., April, "	11 58	38	46		12 42			
	" " " " May, "	16 52	84	66		18 12			
	" " " " June, "	23 75	2 30	95		27 00			
	Del. State charged back, " 30, "	15				15			
	Int. on Del. State Tax charged back					01			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., Aug., '83	6 38	33	27			\$6 98		
Dec. 31	Cash of Co. Tr. general acc't Nov. 24, "						62 99		
	" " " " State, " 24, "	15 65					15 65		
	" " " " Del. State, " 24, "	17 61	96	66			19 23		
	Del. Local, rec'd A. G. O., Dec., "	2 55	23	10			2 88		
1884.									
M'ch 31	Cash of Co. Tr., State, Jan. 25, '84	10,000 00					10,000 00		
	" " " " Jan. 29, "	10,000 00					10,000 00		
	" " " " Feb. 6, "	10,000 00					10,000 00		
	" " " " Feb. 7, "	11,070 00					11,000 00		
	Del. State, rec'd A. G. O., M'ch 12, "	207 94					207 94		
June 30	Cash of Co. Tr., Del. State, " 21, "	6 83	62	27			7 73		
	" " " " general acc't, June 16, "						55 50		
	" " " " State, June 16, "	685 46					685 46		
	" " " " Del. State, June, "	62 31	1 43	2 51			66 25		
	Del. Local rec'd A. G. O., June, "	5 57	11	22			5 90		
	Balance to new account						51 80		
	Totals					\$42,168 30	\$42,168 30		
	To Balance from Old Tax Law Division of Account as above					\$183 45			
	" " " " New " " " " "					51 80			
	Aggregate					\$235 25			







**Table No. 111.—Keweenaw County in Account with the State of Michigan.**

Quarter ending	Old Tax Law Division of Account.	Mos	Days	Interest.	Amount, Dr.	Mos	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., Aug.,			\$1 45	\$24 79				
Dec. 31	" " " " Nov.,			6 29	154 13				
	Cash paid Co. Tr., Dec. 3,	7		195 10	4,847 33				
1884.									
Feb. 28	Taxes, etc., rec'd Co. Tr., M'ch. 1			3 92	223 82				
	" " " " April,			4 36	74 80				
June 30	" " " " May,			6 55	581 45				
	Cash paid Co. Tr., June 21			.....	3 56				
	Interest on above.....			.....	217 67				
	By Balance from old account July 1, 1883.....			.....	.....	12	..	\$10 45	\$149 23
	Cash of Co. Tr., Taxes, etc., Aug. 6, "			.....	.....	10	24	57	8 98
1883.	Uncollected Taxes of 1881, Sept. 30, "			.....	.....	9	..	223 44	4,446 51
Jan. 31	Cash of Co. Tr., Taxes, etc., Dec. 3, "			.....	.....	6	27	96	24 40
1884.									
Feb. 28	" " " " M'ch 26, 1884.....			.....	.....	3	4	3 83	154 13
	" " gen'l acc't, " 26, "			.....	.....	3	4	3 86	200 41
June 30	" " Taxes, etc., June 21, "			.....	.....	..	9	29	223 82
	Interest on above.....			.....	.....	..	..	.....	252 31
	Balance to new account.....			.....	.....	..	..	.....	646 77
	Totals.....			.....	\$5,106 55	..	..	.....	\$5,106 55

Quarter ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	Del. State, rec'd Co. Tr., Aug., 1883	90 43	30 03	30 02	-----	90 48	
	" " " " Sept., "	4 71	38	19	-----	5 28	
Oct. 31	" " " " Oct., "	23	08	01	-----	26	
	" " " " Nov., "	32 70	3 28	1 30	-----	37 28	
	Cash p'd Co. Tr., gen. ac't, Dec. 3, "	-----	-----	-----	-----	905 56	
	Cash paid Co. Tr., Del. L., " 3, "	911 06	50 61	36 45	-----	998 72	
1884.							
Feb 31	State Tax of 1883. ....	-----	-----	-----	-----	1,456 46	
	Del. State, rec'd Co. Tr., Feb., 1884	8 93	06	15	-----	4 13	
	" " " " M'ch, "	22 90	98	33	-----	24 79	
	Cash p'd Co. Tr., Del. L., " 26, "	150 41	13 24	6 02	-----	169 67	
June 30	Del. State, rec'd Co. Tr., April, "	8 83	34	33	-----	9 49	
	" " " " May, "	9 23	44	35	-----	10 09	
	" " " " June, "	67	03	04	-----	74	
	" " charg'd back, " 30, "	23	-----	-----	-----	28	
	Int. on Del. State Tax, charged back	-----	-----	-----	-----	03	
1883.							
Sept. 30	By Balance from old acc't, July 1, 1883	-----	-----	-----	-----		\$160 32
	Cash of Co. Tr., Del. St., Aug. 1, "	8 73	34	39	-----		9 39
	Del. Local, rec'd A. G. O., July "	48 26	3 14	1 23	-----		52 39
	" " " " Aug., "	505 48	35 66	23 81	-----		654 95
	" " " " Sept., "	104 37	7 31	4 17	-----		115 85
	1/2 Mining Tax collected in fiscal year '83. ....	-----	-----	-----	-----		805 56
Oct. 31	Del. Local, rec'd A. G. O., Oct., "	15 18	1 21	61	-----		17 00
	" " " " Nov., "	135 23	12 03	5 41	-----		152 67
	Cash of Co. Tr., Del. St., Dec. 3, "	11 08	41	31	-----		11 65
1884.							
Feb 31	Del. State, rec'd A. G. O., Feb. 29, 1884	353 49	-----	-----	-----		353 49
	Cash of Co. Tr., State, M'ch 3, "	1,102 97	-----	-----	-----		1,102 67
	" " Del. St., " 26, "	32 93	3 28	1 31	-----		37 52
June 30	Del. Local, rec'd A. G. O., April, "	27 71	3 67	1 11	-----		32 69
	" " " " June, "	10 83	54	44	-----		11 86
	Cash of Co. Tr., Del. St., June 21, "	26 83	1 01	1 08	-----		28 92
	Del., collected at Land Office. ....	125 08	11 05	-----	-----		136 13
	To Balance to new account. ....	-----	-----	-----	-----	160 19	
	<b>Totals. ....</b>					<b>\$3,683 20</b>	<b>\$3,683 20</b>
<b>To Balance from Old Tax Law Division of Account as above.</b>					<b>\$645 77</b>		
<b>By " " New " " " " " " " " " "</b>					<b>160 19</b>		
<b>Net. ....</b>					<b>\$485 58</b>		

Table No. 112.—Lake County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., Sept., 1883	9	1	\$1 40	\$26 65				
Dec. 31	"    "    "    "    Oct., "    "	8	1	42	8 90				
	Cash paid County Treas., Nov. 28, "    "	7	2	127 99	3,104 86				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	1	25	8 68				
	"    "    "    "    Feb., "    "	4	1	1 95	83 78				
	"    "    "    "    M'ch., "    "	3	1	2 23	127 61				
	"    "    "    "    April, "    "	2	1	2 22	189 49				
June 30	"    "    "    "    May, "    "	1	1	2 23	382 15				
	"    "    "    "    charg'd b'ck June 30, "    "				5 81				
	Interest on above.....				138 69				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....					12	1	\$4 71	\$67 27
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9	1	146 57	2,791 67
Dec. 31	Cash of County Treas., Taxes, etc., Nov. 28, 1883.....					7	2	5 05	122 49
1884.									
M'ch 31	"    "    "    "    M'ch 24, 1884.....					3	6	17	8 90
	"    "    "    "    general acct., " 24, "    "					3	6	2 30	123 36
June 30	"    "    "    "    "    June 23, "    "							1 96	
	"    "    "    "    Taxes, etc., " 23, "    "					7	1	30	219 97
	Taxes at Land Office and int. to June 30, 1884.....								10 72
	Interest on above.....								146 10
	Balance to new account.....								571 28
	Totals.....				\$4,077 02				\$4,077 02
Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est	Col Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$2 27	\$0 14	\$0 09		\$2 50			
	"    "    "    "    Aug., "    "	1 74	11	06		1 91			
	"    "    "    "    Sept., "    "	2 91	22	10		3 23			
Dec. 31	Cash p'd Co. Tr., Del. L'cl, Nov. 28, "    "	5,181 60	239 94	203 01		5,574 55			
	Del. St., rec'd Co. Tr., Oct., "    "	1 52	14	06		1 72			
	"    "    "    "    Nov., "    "	93	09	03		1 05			
	"    "    "    "    Dec., "    "	48	04	01		53			
1884.									
M'ch 31	State Tax of 1883.....					3,641 16			
	Am't paid School for Blind, Feb. 15, 1884.....					7 50			
	Del. St., rec'd Co. Tr., "    "	20 68	46	85		21 99			
	"    "    "    "    M'ch., "    "	63 39	1 70	2 52		67 61			
	Cash p'd Co. Tr., Del. L'cl, " 24, "    "	110 42	9 51	4 40		124 33			
June 30	Del. Local, refunded A. G. O. ....	1 62	0	07		1 75			
	"    "    "    "    State, rec'd Co. Tr., April, "    "	30 40	1 05	1 20		32 65			
	"    "    "    "    May, "    "	68 13	2 95	2 58		68 66			
	"    "    "    "    June, "    "	9 31	65	38		10 34			
	Cash p'd Co. Tr., Del. L'cl, " 23, "    "	97 01	11 64	3 88		112 53			
	Del. Local, refunded A. G. O. ....		3 00			3 00			
	"    "    "    "    State ch'g'd back, June 30, "    "	3 21				3 21			
	Int. on Del. State Tax charged back.....					22			
1883.									
Sept. 30	By Balance from old acct., July 1, 1883.....						\$67 85		
	Del. Loc'l, rec'd A. G. O., July, "    "	1,468 92	46 89	58 76			1,574 57		
	"    "    "    "    Aug., "    "	2,390 14	115 29	95 61			2,601 04		
	"    "    "    "    Sept., "    "	973 78	68 32	38 94			1,080 94		
Dec. 31	"    "    "    "    Oct., "    "	42 26	3 88	1 68			47 32		
	"    "    "    "    Nov., "    "	68 16	6 13	2 72			77 01		
	Cash of Co. Tr., State, " 28, "    "	32 63					32 63		
	"    "    "    "    Del. St., " 28, "    "	211 78	5 86	8 02			225 16		
1884.									
M'ch 31	Del. L'cl, rec'd A. G. O., Jan., 1884	92 52	11 10	3 70			107 32		
	"    "    "    "    Feb., "    "	6 11	60	25			6 96		
	Cash of Co. Tr., Del. St., M'ch 24, "    "	2 93	27	10			3 30		
June 30	Del. St., ret'd A. G. O., " 26, "    "	889 95					889 95		
	Del. Loc'l, rec'd " April, "    "	129 19	18 08	5 17			152 44		
	"    "    "    "    June, "    "	427 32	11 53	17 08			455 93		
	Cash of Co. Tr., gen. acct., " 23, "    "						7 50		
	"    "    "    "    State, " 23, "    "	2,751 21					2,751 21		
	"    "    "    "    Del. St., " 23, "    "	84 07	2 16	3 37			89 60		
	Del. collected at Land Office.....	63 47	2 64				66 11		
	To Balance to new account.....					556 40			
	Totals.....					\$10,236 84	\$10,236 84		
	To Balance from Old Tax Law Division or Account as Above					\$571 38			
	By "    "    "    "    "    "    "    "    "    "    "					556 40			
	Net.....					\$14 98			

Table No. 113.—Lapeer County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., July, 1883	11	--	\$0 43	\$6 70				
	" " " " Aug., " "	10	--	79	13 60				
	" " " " Sept., " "	9	--	6 27	119 47				
Dec. 31	Cash paid " " Nov. 24, " "	7	6	64 40	1,533 24				
	Taxes, etc., rec'd Co. Tr., Nov., " "	7	--	3 19	78 20				
	" " " " Dec., " "	6	--	49	14 14				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	4 18	143 31				
	" " " " Feb., " "	4	--	27	11 40				
	" " " " M'ch, " "	3	--	74	42 54				
June 30	" " " " April, " "	2	--	1 79	163 39				
	" " " " May, " "	1	--	80	138 07				
	" " charg'd back, June 30, " "				122 64				
	Interest on above.....				83 36				
1883.									
Sept. 30	By Balance from old account July 1, 1883.....					12	--	\$23 33	\$333 29
	Cash of Co. Tr., Taxes, etc., " 6, " "					11	24	58	8 43
	" " " " Aug. 3, " "					10	27	42	6 70
	" " " " Sept. 10, " "					9	20	84	14 82
	Uncollected Taxes of 1881, " 30, " "					9	--	61 25	1,166 70
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 24, " "					7	6	2 69	64 14
1884.									
M'ch 31	" " " " M'ch 15, 1884					3	15	1 89	65 39
	" " " " gen'l acc't, " 15, " "					3	15	1 34	92 34
June 30	" " " " June 24, " "							6	1 96
	" " " " Taxes, etc., " 24, " "							23	197 25
	Taxes at Land Office and Int. to June 30, 1884								17 06
	Interest on above.....								92 57
	Balance to new account.....								399 40
	Totals.....				\$2,460 05				\$2,460 05
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883					\$3 78			
	Am't paid Inst'n for D. & D., Aug. 16					23 06			
	Del. State, rec'd Co. Tr., July, 1883	\$2 80	\$0 17	\$0 12		3 18			
	" " " " Aug., " "	1 90	13	08		2 11			
	" " " " Sept., " "	7 33	57	27		8 17			
Dec. 31	Cash p'd Co. Tr., Del. Loc'l, Nov., 24, " "	45 08	1 62	1 65		48 35			
	Del. State, rec'd Co. Tr., Oct., " "	2 82	25	12		3 19			
	" " " " Nov., " "	6 21	61	26		7 08			
	" " " " Dec., " "	5 50	60	22		6 32			
1884.									
M'ch 31	State Tax of 1883.....					23,667 58			
	Am't p'd Seh'l for Blind, Feb. 15, 1884					32 33			
	Del. State, rec'd Co. Tr., Jan., 1884	5 87	70	24		6 81			
	" " " " Feb., " "	2 33	17	10		2 60			
	" " " " M'ch, " "	57 24	2 97	2 23		63 43			
June 30	Cash p'd Co. Tr., Del. Loc'l, " 15, " "	20 40	1 62	81		22 83			
	Del. State, rec'd Co. Tr., April, " "	17 26	66	68		18 60			
	" " " " May, " "	15 78	82	64		17 24			
	" " " " June, " "	7 50	44	31		8 25			
	Del. State, ch'rg'd back, " 30, " "		23			23			
	Int. on Del. St. charged back, " "					02			
1883.									
Sept. 30	By Cash of Co. Tr., Del. St., July 6, 1883	39 42	1 39	1 57			\$42 38		
	" " " " " 11, " "	3 15	10	12			3 37		
	Del. Loc'l, rec'd A. G. O., Aug., " "	4 95	20	20			5 35		
Dec. 31	" " " " Oct., " "	20 40	1 62	81			22 83		
	Cash of Co. Tr., gen. ac't, Nov. 24, " "						25 06		
	" " " " Del. St., " 24, " "	13 13	89	47			14 49		
1884.									
M'ch 31	" " " " M'ch 15, 1884	14 53	1 46	60			16 59		
June 30	Del. State, ret'd A. G. O. Apr. 1, " "	473 62					473 62		
	Cash of Co. Tr., State, " 5, " "	23,193 96					23,193 96		
	" " " " gen. ac't, June 24, " "	32 33					32 33		
	" " " " Del. St., " 24, " "	65 44	3 84	2 56			71 84		
	Del. Loc'l, rec'd A. G. O. June, " "	9 90	33	40			10 63		
	Del. collected at Land Office.....	8 97	55				9 52		
	Balance to new account.....						24 19		
	Totals.....					\$23,946 16	\$23,946 16		
	To Balance from Old Tax Law Division of Account, as above					\$399 40			
	" " " " New " " " " " " " "					24 19			
	Aggregate.....					\$423 59			

Table No. 114.—Leelanaw County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.				Days.	Interest.	Amount Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83	12	..	\$22 08		\$314 06	
	Taxes, etc. rec'd Co. Tr., "	11	..	29		4 54	
	" " " " " " " "	9	..	21		15 14	
Dec. 31	Cash paid " " " " " " " "	7	6	63 22		1,505 31	
	Taxes, etc., rec'd " " " " " " " "	8	..	58		11 62	
	" " " " " " " " " "	7	..	3 29		58 00	
	" " " " " " " " " "	6	..	53		15 22	
1884.							
M'ch 31	" " " " " " " " " "	5	..	3 07		71 12	
	" " " " " " " " " "	4	..	2 54		108 93	
	" " " " " " " " " "	3	..	1 04		89 26	
June 30	" " " " " " " " " "	2	..	2 32		190 55	
	" " " " " " " " " "	1	..	87		149 54	
	" " ch'ged back, June 30, "					155 11	
	Interest on above.....					98 52	
1883.							
Sept. 30	By uncollected Taxes of 1881, Sept 30, 1883.....				9	\$78 71	\$1,461 1
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 24, "				7 6	18 64	334 6
1884.							
M'ch 31	" " " " " " " " " "				3 1	1 47	82 5
	" " " " " " " " " "				3 1	94	52 9
	" " " " " " " " " "				7		3 1
June 30.	" " " " " " " " " "				7	33	239 3
	Interest on above.....						98 0
	Balance to new account.....						507 0
	Totals.....					\$2,764 53	\$2,764 5
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Rec.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, '83	\$3 01	30 29	30 17		\$3 41	
	" " " " " " " " " "	3 50	40	23		4 13	
	" " " " " " " " " "	8 21	70	38		9 29	
Dec. 31	Cash paid Co. Tr. State, Nov. 24, "	1 07				1 07	
	Cash paid Co. Tr., Del. Local, Nov. 24, "	\$18 07	14 18	12 64		343 89	
	Del. State, rec'd Co. Tr., Oct., "	6 43	67	32		7 42	
	" " " " " " " " " "	1 26	92	11		2 29	
	" " " " " " " " " "	6 66	70	28		7 07	
1884.							
M'ch 31	State Tax of 1883.....					1,830 50	
	Del. State, rec'd Co. Tr., Jan., '84	9 75	41	15		3 21	
	" " " " " " " " " "	7 51	38	37		8 26	
	" " " " " " " " " "	14 79	50	69		16 07	
	Cash paid Co. Tr., Del. Local, M'ch 30, "	46 87	3 95	1 87		53 69	
June 30	Del. State, rec'd Co. Tr., April "	17 97	93	90		19 80	
	" " " " " " " " " "	10 17	56	49		11 21	
	" " " " " " " " " "	9 89	17	13		3 19	
	Cash p'd Co. Tr., Del. Loc'l, " 23, "	145 30	17 42	5 81		168 52	
	Del. State charged back, " 30, "	08				06	
	Int. on Del. State Tax ch'd back,					01	
1883.							
Sept. 30	By Balance from old account, July 1, '83						\$35 0
	Del. Local, rec'd A. G. O., July, "	25 27	8 81	3 40			91 4
	" " " " " " " " " "	164 29	8 07	6 58			178 9
	" " " " " " " " " "	11 94	84	40			13 2
Dec. 31	Cash of Co. Tr., Del. State, Nov. 24, "	36 24	3 22	1 69			40 1
	Del. Local, rec'd A. G. O., Oct., "	36 96	2 96	1 48			41 4
	" " " " " " " " " "	9 89	99	30			11 2
1884.							
M'ch 31	" " " " " " " " " "	9 58	1 14	38			11 1
	" " " " " " " " " "	6 82	83	27			7 2
	" " " " " " " " " "	129 90	15 45	5 16			149 5
	Del. State ret'd A. G. O., M'ch 21, "	209 12					309 1
	Cash of Co. Tr., State, " 24, "	1,551 47					1,551 4
	" " " " " " " " " "	14 48	1 59	71			16 7
June 30	Del. Local rec'd Co. Tr., April, "	39 87	5 57	1 59			47 0
	" " " " " " " " " "	45 11	1 77	1 87			48 0
	" " " " " " " " " "	5 80	23	23			6 3
	Cash of Co. Tr., Del. State, " 23, "	25 06	1 29	1 21			27 6
	Del., collected at Land Office.....	9 90	26				3 1
	To Balance to new account.....					70 84	
	Totals.....					\$2,552 15	\$2,552 15
	To Balance from Old Tax Law Division of Account as above					\$507 07	
	By " " " " " " " " " "					70 84	
	Net.....					\$436 23	



Table No. 116.—Livingston County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount Dr.	Mos.	Days	Interest.	Amount Cr.
1883. Sept. 30	To Balance from old acc't July 1, 1883	12		\$489 62	\$6,994 62				
1884. M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	2		39	13 43				
	" " " " March, "	3		08	4 70				
June 30	" " " " April, "	2		03	2 85				
	" " ch'rg'd b'ck, June 30 "				18 82				
	Interest on above.....				490 12				
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9		\$11 18	\$212 00
Dec. 31	Cash of County Treas., Taxes, etc., Nov. 23, 1883.....					7		47	11 63
1884. June 30	" " " " " " June 23, 1884.....					7		03	17 14
	" " " " " " " 26, ".....					4			2 20
	Taxes at Land Office and Int. to June 30, 1884.....								17 10
	Interest on above.....								11 67
	Balance to new account.....								7,232 21
	<b>Totals.....</b>				<b>\$7,024 24</b>				<b>\$7,024 24</b>
Quarter Ending.	New Tax Law Division of	Cr.							
1883. Sept. 30	To Am't paid Inst. for D. & D., Aug. 1, 1883.....								29
	Del. State, rec'd Co. Tr., Sept., "	25 08	30 42	30 20					5 70
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 23, "	37 15	1 36	1 50					40 01
1884. M'ch 31	State Tax of 1883.....							27,308 76	
	Del. State, rec'd Co. Tr., Jan., 1884	39	05	02				46	
	" " " " Feb., "	19 05	39	74				20 78	
	" " " " March, "	9 42	30	38				10 00	
June 30	" " " " April, "	17 35	30	70				18 95	
	" " " " May, "	8 51	14	14				3 79	
1883. Sept. 30	By Balance from old acc't July 1, 1883.....								\$15 97
	Cash of Co. Tr., Del. St., " 6, "	1 42	08	07					1 57
	Del. Loc'l, rec'd A. G. O., July, "	9 06	33	36					9 73
	" " " " Aug., "	7 20	36	30					7 66
	" " " " Sept., "	3 18	26	13					3 57
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 23, "								27 79
	" " " " Del. St., " 23, "	6 37	42	20					6 29
1884. M'ch 31	" " " " State, M'ch 31, '84	27,205 39							27,205 39
	Del. State, ret'd A. G. O., " 31, "	103 36							103 36
	Del. Loc'l, rec'd " June, "	7 66	17	30					8 13
	Cash of Co. Tr., Del. State, " 23, "	28 76	1 24	1 14					31 24
	Del. collected at Land Office.....	17 73	97						18 70
	To Balance to new account.....							4 00	
	<b>Totals.....</b>							<b>\$27,440 32</b>	<b>\$27,440 32</b>
	To Balance from Old Tax Law Division of Account, as above				\$7,232 21				
	By " " New " " " " " " " " " "				4 00				
	<b>Net.....</b>				<b>\$7,248 12</b>				

Table No. 117.—Mackinac County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest	Amount, Dr.	Mos.	Days	Interest	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$34 89	\$498 39				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	2 44	41 90				
Dec. 31	" " " " Oct., "	8	--	2 56	54 89				
	" " " " Nov., "	7	--	2 62	64 13				
	Cash paid Co. Tr., Nov. 8, "	7	22	156 41	3,467 10				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	42	18 15				
	" " " " M'ch, "	3	--	1 59	91 12				
June 30	" " " " April, "	2	--	2 90	248 77				
	" " " " May, "	1	--	3 84	657 94				
	" " charg'd back, June 30, "				3,367 74				
	Interest on above				207 67				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$199 65	\$3,803 16
	Cash of Co. Tr., Taxes, etc., Nov. 8, "					7	22	1 89	41 90
1884.									
June 30	" " gen'l acc't, Apr. 15, 1884					2	15	6 15	421 75
	Interest on above								207 70
	Balance to new account								4,243 29
	Totals				\$8,717 80				\$8,717 80

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$1,172 48	
	Del. State, rec'd Co. Tr., July, "	\$7 87	\$0 56	\$0 34		8 77	
	" " " " Aug., "	1 65	11	07		1 83	
	Am't paid Ins't for D. & D., " 16, "					28 56	
	" " East'n As. for Ins., Sept. 27, "					234 45	
Dec. 31	Del. State, rec'd Co. Tr., Oct., 1883	1 24	13	07		1 44	
	" " " " Nov., "	1 76	16	07		1 99	
	Cash p'd Co. Tr., Del. L., " 8, "	8,719 44	332 35	348 69		9,400 48	
1884.							
M'ch 31	State Tax of 1883					4,551 46	
	Del. State, rec'd Co. Tr., Feb., 1884	12 41	76	51		13 68	
	" " " " M'ch, "	46 29	84	2 34		49 47	
June 30	" " " " April, "	23 58	1 32	1 02		24 92	
	" " " " May, "	14 43	73	62		15 78	
	" " " " June, "	4 00	14	16		4 30	
	" " charg'd back, " 30, "	23 29				23 29	
	Int. on Del. State Tax, charged back					1 63	
	" Bal. of \$1,477.16 from March 31, 1884, to June 30, 1884					25 85	
1883.							
Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	2,466 05	81 75	98 61			\$2,646 41
	" " " " Aug., "	5,274 9	216 67	210 93			5,701 89
	" " " " Sept., "	182 03	9 72	7 28			199 03
Dec. 31	" " " " Oct., "	31 00	2 48	1 24			34 72
	Cash of Co. Tr., gen. acc't., Nov. 8, "						263 01
	" " " " State, " 8, "	1,744 46					1,744 46
	" " " " Del. State, " 8, "	296 37	2 89	3 01			299 77
1884.							
M'ch 31	Del. Loc'l, rec'd A. G. O., Jan., 1884	22 12	2 51	88			25 51
	" " " " Feb., "	25 91	3 20	1 03			30 14
	" " " " M'ch, "	18 12	2 51	72			21 35
	" State, ret'd " 24, "	3,029 16					3,029 16
June 30	" Local, rec'd " April, "	190 70	10 83	7 64			209 17
	" " " " May, "	113 87	10 13	4 55			128 57
	" " " " June, "	1,659 06	42 40	66 36			1,767 82
	To Balance to new account					532 63	
	Totals					\$16,093 01	\$16,093 01
	To Balance from Old Tax Law Division of Account as above					\$4,243 29	
	By " " New " " " " "					532 63	
	Net					\$3,710 66	





Table No. 119.—Manistee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo. Days	Interest.	Amount, Dr.	Mo. Days	Interest.	Amount, Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83	12 --	\$7 30	\$104 24			
	Taxes, etc., rec'd Co. Tr., "	11 --	2 98	46 48			
	" " " " Aug., "	10 --	22	3 81			
	" " " " Sept., "	9 --	32	6 66			
Dec. 31	Cash paid County Treas., Nov. 23, "	7 7	169 89	4,026 37			
	Taxes, etc., rec'd Co. Tr., Oct., "	8 --	4 26	91 37			
	" " " " Dec., "	6 --	08	2 26			
1884.							
M'ch 31	" " " " Jan., '84	5 --	1 84	63 05			
	" " " " Feb., "	4 --	4 72	202 36			
	" " " " M'ch, "	3 --	1 53	87 69			
June 30	" " " " April, "	2 --	3 67	314 68			
	" " " " May, "	1 --	2 10	360 22			
	" " charged back, June 30, "	-- --	-- --	275 12			
	Interest on above.....	-- --	-- --	198 91			
1883.							
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883.....				9 --	\$179 40	\$3,417 18
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 23, 1883.....				7 7	25 37	601 20
1884.							
M'ch 31	" " " " " M'ch 18, 1884.....				3 12	1 86	93 61
	" " " " " gen'l acc't. " 18, "				3 12	2 95	148 66
June 30	" " " " " June 26, "				-- 4	-- --	3 28
	" " " " " Taxes, etc., " 26, "				-- 4	27	353 10
	Taxes at Land Office, and Int. to June 30, 1884.....						223 25
	Interest on above.....						206 85
	Balance to new account.....						732 27
	Totals .....			\$5,782 60			\$5,782 60

Table No. 119.—*Manistee County.*—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale	Dr.	Cr.
1883. Sept. 30	To Am't p'd Inst'n for D.&D., Aug. 16, '83	-----	-----	-----	-----	\$25 94	
	" " Eastern Asylum for In- sane, September 27, 1883	-----	-----	-----	-----	297 21	
	Del. State, rec'd Co. Tr., July, "	\$13 67	\$0 71	\$0 58	-----	14 96	
	" " " " Aug., "	19 16	1 26	77	-----	21 18	
	" " " " Sept., "	2 82	24	11	-----	3 17	
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 23, "	2,763 47	119 32	110 50	-----	2,993 29	
	Del. State, rec'd Co. Tr., Oct., "	4 95	42	21	-----	5 58	
	" " " " Nov., "	1 91	19	08	-----	2 18	
	" " " " Dec., "	9 80	1 05	44	-----	11 29	
	" Local refunded A. G. O. -----	14 40	1 11	58	-----	16 09	
1884. M'ch 31	State Tax of 1883. -----	-----	-----	-----	-----	6,372 05	
	Del. State, rec'd Co. Tr. Jan., 1884	1 19	16	07	-----	1 42	
	" " " " Feb., "	43 04	93	1 73	-----	45 70	
	" " " " M'ch, "	52 99	1 28	2 18	-----	56 45	
	Cash p'd Co. Tr., Del. L., " 18, "	9 62	86	38	-----	10 86	
June 30	Del. State, rec'd Co. Tr., April, "	90 98	3 83	3 77	-----	98 68	
	" " " " May, "	38 06	1 59	1 56	-----	41 21	
	" " " " June, "	23 47	1 14	96	-----	25 57	
	Cash paid Co. Tr., Del. L., June 26, "	194 13	18 62	7 36	-----	210 11	
	Del. State, charg'd b'k, " 30, "	6 00	-----	-----	-----	6 00	
	Int. on Del. State Tax charg'd back	-----	-----	-----	-----	42	
1883. Sept. 30	By Balance from old acc't July 1, 1883	-----	-----	-----	-----		\$212 01
	Del. Loc'l, rec'd A. G. O., July, "	939 26	36 53	38 34	-----		1,034 13
	" " " " Aug., "	1,305 83	61 17	52 25	-----		1,419 27
	" " " " Sept., "	128 10	8 98	5 13	-----		142 21
Dec. 31	Cash of Co. Tr., gen'l ac't, Nov. 23, "	-----	-----	-----	-----		323 15
	" " " " State, Nov. 23, "	40	-----	-----	-----		48
	" " " " Del. State, Nov. 23, "	207 88	8 47	8 23	-----		224 58
	Del. Loc'l, rec'd A. G. O., Oct., "	19 64	1 37	78	-----		21 99
	" " " " Nov., "	3 97	36	16	-----		4 49
	" " " " Dec., "	41	04	02	-----		47
1884. M'ch 31	" " " " Jan., 1884	127 30	11 80	5 09	-----		144 19
	" " " " Feb., "	56 83	6 82	2 27	-----		65 92
	" " " " M'ch 18, "	16 66	1 66	73	-----		19 05
June 30	Cash of Co. Tr., Del. State, M'ch 18, "	792 38	-----	-----	-----		792 38
	Del. State, rec'd A. G. O., April 1, "	5,578 73	-----	-----	-----		5,578 73
	Cash of Co. Tr., State, " 11, "	292 47	40 92	11 69	-----		345 08
	Del. Loc'l, rec'd A. G. O., " May, "	29 83	4 17	1 19	-----		35 19
	" " " " June, "	181 29	5 43	7 25	-----		193 97
	Cash of Co. Tr., Del. State, " 26, "	97 22	9 37	3 96	-----		108 57
	Del. collected at Land Office -----	198 19	12 51	-----	-----		210 70
	To Balance to new account. -----	-----	-----	-----	-----	612 12	
	Totals -----	-----	-----	-----	-----	\$10,871 48	\$10,871 48
	To Balance from Old Tax Law Division of Account, as above	-----	-----	-----	\$733 27		
	By " " New " " " " " " " " " "	-----	-----	-----	612 12		
	Net -----	-----	-----	-----	\$120 15		



Table No. 121.—*Marquette County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr	Mos.	Days	Interest.	Amount Cr.
1883. Sept. 30	To Balance from old acc't, July 1, '83	12	..	\$133 07	\$1,886				
	Taxes, etc. rec'd Co. Tr, "	11	..	6 57	102				
	" " " " Aug., "	10	..	30 61	524				
	" " " " Sept., "	9	..	11 97	228				
Dec 31	Cash paid " Nov. 26, "	7	4	497 77	11,962				
	Taxes, etc., rec'd " Oct., "	8	..	2 73	56				
	" " " " Nov., "	7	..	4 66	114				
	" " " " Dec., "	6	..	8 57	244				
1884. M'ch 31	" " " " Jan., 1884	5	..	90	33				
	" " " " Feb., "	4	..	9 25	396				
	" " " " M'ch., "	3	..	4 32	246				
June 30	" " " " April, "	2	..	5 70	408				
	" " " " May, "	1	..	5 30	940				
	Cash paid Co. Tr, June 26, "	..	4	.....					
	Taxes, etc., ch'ged back, June 30, "	..	..	.....	324				
	Interest on above.....	..	..	.....	720				
1883. Sept. 30	By Uncollected Taxes of 1881, Sept 30, 1882.....							\$632 53	\$12,048
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 26, "							91 73	2,304
1884. M'ch 31	" " " " M'ch 29, 1884.....							7 55	417
	" " gen'l acc't, " 29, "							7 63	422
June 30.	" " Taxes, etc., June 26, "							53	677
	Interest on above.....								739
	Balance to new account.....								1,732
	Totals.....				\$18,243				\$18,242

Table No. 121.—Marquette County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Am't pd. Inst'n for the D. & D., Aug. 16, 1883					\$26 08	
	Del. State, rec'd Co. Tr., July, '83	\$16 40	\$0 99	\$0 62		18 01	
	" " " " Aug., "	14 28	99	55		15 82	
	" " " " Sept., "	5 66	46	21		6 33	
Dec. 31	Cash paid Co. Tr. gen. acct., Nov. 26, "					8,315 98	
	Cash paid Co. Tr., Del. Local, Nov. 26, "	2,661 13	104 80	106 35		2,872 28	
	Del. State, rec'd Co. Tr., Oct., "	7 71	69	32		8 72	
	" " " " Nov., "	3 15	32	12		3 59	
	" " " " Dec., "	7 93	90	32		9 17	
1884.							
M'ch 31	State Tax of 1883					9,102 92	
	Del. State, rec'd Co. Tr., Jan., '84	1 90	15	06		1 51	
	" " " " Feb., "	25 28	68	1 05		27 01	
	" " " " M'ch, "	127 91	3 15	5 04		136 10	
	Cash paid Co. Tr., Del. Local, M'ch 29, "	228 85	19 04	9 15		257 04	
June 30	Del. Local, rec'd A. G. O.	79	03	03		85	
	Del. State, rec'd Co. Tr., April, "	169 63	7 35	6 73		183 71	
	" " " " May, "	97 73	4 45	3 91		106 09	
	" " " " June, "	55 88	3 65	2 24		61 77	
	Cash p'd Co. Tr., Del. Loc'l, " 26, "	23 76	2 78	94		27 48	
	Del. State charged back, " 30, "	85				85	
	Int. on Del. State Tax ch'd back,					06	
1883.							
Sept. 30	By Balance from old account, July 1, '83						\$336 81
	Del. Local, rec'd A. G. O., July, "	769 99	23 79	30 80			824 58
	" " " " Aug., "	1,283 32	53 14	51 27			1,387 73
	" " " " Sept., "	133 79	10 47	5 35			149 61
Dec. 31	½ mining tax collected in fiscal year 1883.						8,342 06
	Cash of Co. Tr., State, Nov. 26, "	14					14
	" " " " Del. State, " 26, "	198 38	7 52	7 67			213 57
	Del. Local rec'd A. G. O., Oct., "	154 32	12 34	6 17			172 83
	" " " " Dec., "	74 53	6 70	2 98			84 21
1884.							
M'ch 31	" " " " Jan., '84	10 12	2 10	76			21 98
	" " " " Feb., "	3 55	47	14			4 16
	" " " " M'ch, "	1 88	24	07			2 19
June 30	Cash of Co. Tr., Del. State, " 29, "	18 81	1 91	76			21 48
	Del. State rec'd A. G. O., April 4, "	1,482 57					1,482 57
	" Local rec'd A. G. O., June, "	94 51	1 89	3 77			100 17
	Cash of Co. Tr. State, June 26, "	7,619 75					7,619 75
	Cash of Co. Tr., Del. State, June 26, "	154 49	3 98	6 15			164 62
	Del., collected at Land Office	44 63	3 84				48 47
	Balance to new account						204 44
	<b>Totals</b>					\$21,181 37	\$21,181 37
	<b>To Balance from Old Tax Law Division of Account as above</b>				\$1,732 58		
	" " " " " " " " " " " "				204 44		
	<b>Aggregate</b>				\$1,937 02		

Table No. 122.—Mason County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mins.	Secs.	Days.	Interest.	Amount Cr.
1883.						
Sept. 30	To Balance from old acc't, July 1, 1883	12	..			\$2,180 48
	Taxes, etc., rec'd Co. Tr., "	11	..			5 81
	" " " " Aug., "	10	..			250 17
	" " " " Sept., "	9	..			118 50
Dec. 31	Cash paid " " Nov. 23, "	7	7			1,014 50
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..			38 28
	" " " " Dec., "	6	..			23 36
1884.						
M'ch 31	" " " " Jan., 1884	5	..			47 45
	" " " " Feb., "	4	..			50 65
	" " " " M'ch., "	3	..			40 02
	Cash paid County Treas., M'ch 24, "	3	6			41 87
June 30	Taxes, etc., rec'd Co. Tr., April, "	2	..			166 22
	" " " " May, "	1	..			567 83
	" " charg'd back June 30, "					98 74
	Interest on above					298 48
1883.						
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883			9	..	\$2,648 74
Dec. 31	Cash of Co. Tr., Taxes, etc., Oct. 8, "			8	22	209 00
	" " " " Nov. 23, "			7	7	1,813 31
1884.						
M'ch 31	" " " " M'ch 24, 1884			3	6	60 00
June 30	" " " " June 24, "				6	126 11
	" " gen'l acc't " 24, "				6	2 90
	Taxes at Land Office and Int. to June 30, 1884					6 80
	Interest on above					227 60
	Balance to new account					831 31
	Totals					\$5,941 31
						Cr.
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	87	01	30	44	37 73
	" " " " Aug., "	13	20	02	55	14 76
	" " " " Sept., "	4	58	38	18	5 12
Dec. 31	Cash paid Co. Tr., Del. L., Oct. 8, "	78	01	2	29	82 33
	" " " " Nov., 23, "	562	27	28	42	612 96
	Del. State, rec'd Co. Tr., Oct., "	5	66		22	6 39
	" " " " Nov., "	1	46	15	05	1 66
	" " " " Dec., "	1	82	19	07	2 08
1884.						
M'ch 31	State Tax of 1883					5,461 74
	Del. State, rec'd Co. Tr., Jan., 1884	3	46	43	15	4 04
	" " " " Feb., "	25	58	06	1 01	27 15
	" " " " M'ch., "	44	22	1 48	1 73	47 43
	Cash paid Co. Tr., Del. L., " 24, "	8	97	72	36	10 05
June 30	Del. State, rec'd Co. Tr., April, "	29	62	1 50	1 19	33 40
	" " " " May, "	26	69	2 11	1 03	29 73
	" " " " June, "	20	93	1 54	84	28 33
	Cash paid Co. Tr., Del. L., " 24, "	125	98	16	31	147 32
	Del. State, charged back, " 30, "					1 79
	Int. on Del. State Tax ch'g'd back					12
1883.						
Sept. 30	By Balance from old acc't, July 1, 1883					296 00
	Del. Local rec'd A. G. O., " "	188	40	7 10	7 49	200 90
	" " " " Aug., "	231	25	11 03	9 27	251 00
	" " " " Sept., "	144	62	10 16	5 73	160 50
Dec. 31	" " " " Oct., "	8	97	72	36	10 00
	Cash of Co. Tr., Del. State, " 8, "	51	89	1 94	1 29	55 70
	" " " " Nov. 23, "	24	86	1 74	1 01	27 60
1884.						
M'ch 31	Del. Local, rec'd A. G. O., Jan., 1884	7	79	24	31	9 00
	" " " " M'ch., "	118	19	15 37	4 72	126 11
	" State, rec'd " " 8, "	463	99			463 99
	Cash of Co. Tr., State, " 8, "	4,992	75			4,992 75
	" " " " Del. State, " 24, "	8	94	65	34	10 11
June 30	Del. Local, rec'd A. G. O., May, "	1	88	06	06	2 00
	" " " " June, "	7	96	16	32	8 40
	Cash of Co. Tr., Del. State, " 24, "	73	28	2 47	2 20	78 60
	Del. collected at Land Office	139	46	5 49		144 95
	To Balance to new account					65 03
	Totals					\$6,586 19
	To Balance from Old Tax Law Division of account as above					7831 33
	By " " New " " " " "					68 03
	Net					\$7653 30

1884.]

AUDITOR GENERAL.

Table No. 123.—Macosta County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount. Dr.	Mos.	Days.	Interest.
1883. Sept. 30	To Balance from old acc't, July 1, '83.			\$80 82	\$1,154 56			
	Taxes, etc., rec'd Co. Tr. "			5 51	85 87			
	" " " " Aug., "			13 08	224 29			
	" " " " Sept., "			5 12	87 44			
Dec. 31	Cash paid Co. Tr., Nov. 23, "			\$65 77	7,248 92			
	Taxes, etc., rec'd Co. Tr., Oct., "			8 26	134 02			
	" " " " Nov., "			1 38	31 87			
	" " " " Dec., "			7 81	223 25			
1884. M'ch 31	" " " " Jan., '84			11 56	396 48			
	" " " " Feb., "			6 36	273 08			
	" " " " M'ch, "			3 75	214 54			
June 30	" " " " April, "			13 60	1,163 45			
	" " " " May, "			5 84	1,018 01			
	" " " " June "				18 79			
	" charged back, June 30, "				755 14			
	Interest on above.....				468 96			
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9		3370 32
Dec 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....					7		62 23
1884. M'ch 31	" " " " M'ch 24, 1884.....					3	6	7 30
	" " " " gen'l acc't, " 24, ".....					3	6	4 82
June 30	" " " " " June 30, ".....							
	" " " " Taxes, etc., " 30, ".....							
	Interest on above.....							
	Balance to new account.....							
	Totals.....				\$13,506 28			

**Table No. 123.—Mecosta County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883	-----	-----	-----	-----	\$97 47	
	Del. State, rec'd Co. Tr., " "	46 39	\$0 38	\$0 27	-----	7 04	
	" " " " Aug., " "	27 03	1 99	1 15	-----	30 17	
	" " " " Sept., " "	15 91	1 11	56	-----	15 58	
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 23, "	1,088 05	49 78	42 85	-----	1,180 68	
	Del. State, rec'd Co. Tr., Oct., " "	10 08	41	40	-----	11 39	
	" " " " Nov., " "	3 20	34	15	-----	3 69	
	" " " " Dec., " "	6 92	79	26	-----	7 97	
1884.							
M'ch 31	State Tax of 1883.	-----	-----	-----	-----	6,372 05	
	Del. State Rec'd Co. Tr., Jan., 1884	5 96	70	23	-----	6 90	
	" " " " Feb., " "	8 35	87	33	-----	9 55	
	" " " " M'ch., " "	78 99	2 91	3 15	-----	85 05	
	Cash p'd Co. Tr., Del. L'cl., " 24, "	404 25	32 84	16 17	-----	453 26	
June 30	Del. State rec'd Co. Tr., April, " "	54 18	2 97	2 18	-----	59 33	
	" " " " May, " "	30 13	1 54	1 13	-----	32 80	
	" " " " June, " "	13 78	98	55	-----	15 29	
	Cash p'd Co. Tr., Del. L'cl., " 30, "	137 24	17 65	5 49	-----	160 38	
	Del. State charged back, " 30, "	2 40	-----	-----	-----	2 40	
	Int. on Del. St. Tax charged back	-----	-----	-----	-----	17	
1883.							
Sept 30	By Cash of Co. Tr. Del. St., July 6, 1883	185 99	6 27	7 41	-----		\$199 67
	Del. Local rec'd A. G. O., " "	351 69	11 53	14 06	-----		377 28
	" " " " Aug., " "	314 94	15 71	12 59	-----		343 24
	" " " " Sept., " "	213 08	14 89	8 51	-----		226 48
Dec. 31	Cash of Co. Tr., State, Nov. 23, " "	63 21	3 48	1 98	-----		63 21
	Del. St., " 23, "	105 58	3 48	1 98	-----		111 04
	Del. Local rec'd A. G. O., Oct., " "	386 06	31 17	15 44	-----		432 67
	" " " " Nov., " "	7 57	50	31	-----		8 38
	" " " " Dec., " "	10 62	1 17	42	-----		12 21
1884.							
M'ch 31	" " " " Jan., 1884	22 14	2 66	89	-----		25 69
	" " " " Feb., " "	17 25	2 03	69	-----		19 98
	" " " " M'ch., " "	97 84	12 96	3 91	-----		114 71
	Cash of Co. Tr., Del. St., " 24, "	20 20	2 04	21	-----		23 05
	Del. State, rec'd A. G. O., " 26, "	1,197 67	-----	-----	-----		1,197 67
June 30	Cash of Co. Tr. State, April 8, "	5,174 18	-----	-----	-----		5,174 18
	Del. Local, rec'd A. G. O., " "	609 39	85 42	24 37	-----		719 18
	" " " " May, " "	14 38	2 15	57	-----		17 10
	" " " " June, " "	1,063 23	31 62	43 79	-----		1,170 64
	Cash of Co. Tr., State, " 30, "	20	-----	-----	-----		20
	Del. St., " 30, "	93 30	4 48	3 71	-----		101 49
	Del. collected at Land Office	10 05	49	-----	-----		10 54
	To Balance to new account	-----	-----	-----	-----	1,807 47	
	Totals	-----	-----	-----	-----	\$10,358 61	\$10,358 61
	To Balance from Old Tax Law Division of Account as above					\$2,974 93	
	By " " New " " " "					1,807 47	
	Net					\$1,167 46	



Table No. 124.—Menominee County in Account with the State of Michigan.

Transfer ing	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
30	To Balance from old acc't, July 1, 1883	12	.	\$30 62	\$723 13				
	Taxes, etc., rec'd Co. Tr., "	11	.	89	18 88				
	" " " " Aug., "	10	.	6 28	107 58				
	" " " " Sept., "	9	.	2 63	50 09				
31	Cash paid " " Nov. 24, "	7	6	196 05	4,667 88				
	Taxes, etc., " " Oct., "	8	.	2 00	42 83				
	" " " " Dec., "	6	.	3 20	91 51				
31	" " " " Jan., 1884	5	.	2 21	75 81				
	" " " " Feb., "	4	.	2 79	119 75				
	" " " " M'ch, "	3	.	2 18	124 43				
30	" " " " Apr., "	2	.	4 64	397 83				
	" " " " May, "	1	.	1 54	263 09				
	Taxes, etc., charg'd back, June 30, "				575 74				
	Interest on above				275 03				
30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$247 45	\$4,713 95
31	Cash of Co. Tr., Taxes, etc., Nov. 24, "					7	6	27 82	862 28
31	" " " " M'ch 24, 1884					3	6	2 51	134 34
	" " " " gen'l acc't, " 24, "					3	6	3 24	173 43
20	" " " " June 28, "						2		1 43
	" " " " Taxes, etc., " 28, "						2	13	319 50
	Interest on above								281 14
	Balance to new account								1,243 72
	Totals				\$7,528 58				\$7,528 58
Transfer ing	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
30	To Am't p'd Inst'n for D. & D., Aug. 15, '83					\$43 23			
	Del. State, rec'd Co. Tr., July, 1883	\$2 76	\$0 15	\$0 09		3 00			
	" " " " Aug., "	2 78	19	11		3 08			
	" " " " Sept., "	5 45	48	24		6 17			
31	Cash p'd Co. Tr., gen. acc't, Nov. 24, "	3,698 40				3,698 40			
	" " " " State, " 24, "	13				13			
	" " " " Del. Local, " 24, "	941 97	43 97	37 64		1,023 58			
	Del. State rec'd Co. Tr., Oct., "	7 09	70	83		8 73			
	" " " " Nov., "	40	04	01		45			
	" " " " Dec., "	1 12	16	09		1 37			
31	State Tax of 1883					4,551 46			
	Del. State, rec'd Co. Tr., Jan., 1884	3 19	32	12		2 63			
	" " " " Feb., "	23 24	35	97		24 56			
	" " " " M'ch, "	33 37	84	1 89		35 60			
30	Cash paid Co. Tr., Del. Local, " 24, "	13 44	1 34	53		15 31			
	Del. State, rec'd Co. Tr., Apr., "	48 23	2 21	2 02		53 16			
	" " " " May, "	32 93	1 45	1 30		35 68			
	" " " " June, "	6 19	38	27		6 84			
	Cash p'd Co. Tr., Del. Local, " 28, "	93 72	11 25	3 75		108 72			
	Del. Local refunded, A. G. O., "	1 02	09	04		1 15			
	Del. State charged back, June 30, "	9 50				9 50			
	Int. on Del. State tax charged back					67			
30	By Balance from old acc't, July 1, 1883						\$02 80		
	Del. Local, rec'd A. G. O., July, "	40 44	2 06	1 61			44 11		
	" " " " Aug., "	717 28	33 27	28 68			779 23		
	" " " " Sept., "	58 54	4 67	3 32			65 53		
	½ Mining Tax collected in fiscal year 1883, Sept. 30, 1883						3,741 63		
31	Del. Local, rec'd A. G. O., Nov., 1883	13 44	1 34	53		15 31			
	Cash of Co. Tr., Del. St., " 24, "	78 73	2 61	2 86		84 20			
31	Del. Local, rec'd A. G. O., Feb., 1884	93 72	11 25	3 75		108 72			
	" State, rec'd " M'ch 24, "	587 65				587 65			
	Cash of Co. Tr., Del. St., " 24, "	9 21	90	43		10 54			
	" " " " State, " 31, "	3,863 72				3,863 72			
30	Del. Local, rec'd A. G. O. June	56 22	2 25	2 25		60 72			
	Cash of Co. Tr., State, June 28, "	09				09			
	" " " " Del. St., " 28, "	58 80	1 51	2 48		62 79			
	Balance to new account					43 28			
	Totals					\$9,632 41	\$9,032 41		
	To Balance from Old Tax Law Division of Account as above.					\$1,242 72			
	" " " " New " " " "					45 28			
	Aggregate					\$1,288 00			



Table No. 126.—Missaukee County in Account with the State of Michigan.

Quarter ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1883. Sept. 30	Taxes, etc., rec'd Co. Tr., Sept., 1883	9	..	\$3 54	367				
Oct. 31	" " " " Oct., "	8	..	25	5				
	" " " " Nov., "	7	..	45	11				
	" " " " Dec., "	6	..	5 26	150				
	Cash paid Co. Tr., Dec. 7, "	6	23	266 74	6,757				
1884. Jan. 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	..	1 06	36				
	" " " " Feb., "	4	..	38 00	1,828				
	" " " " M'ch, "	3	..	1 67	90				
	" " " " April, "	2	..	4 69	396				
	" " " " May, "	1	..		578				
	" " charg'd back, June 30, "				107				
	Interest on above.....				324				
1883. Sept. 30	By Balance from old account, July 1, 1883.....							\$76 25	\$1,089 28
	Uncollected Taxes of 1881, Sept. 30, ".....							277 24	5,280 83
Oct. 31	Cash of Co. Tr., Taxes, etc., Dec. 7, ".....					23		4 14	104 28
1884. Jan. 31	" " " " M'ch 15, 1884.....					15		3 40	166 66
	" " gen'l acc't, " 15, ".....					15		5 48	269 56
	" " " " June 24, ".....					6		04	31 85
	" " Taxes, etc., " 24, ".....					6		2 06	1,759 66
	Taxes at Land Office and Int. to June 30, 1884.....								6 43
	Interest on above.....								268 60
	Balance to new account.....								1,083 00
	Totals.....				\$10,150				\$10,150 78

[Sept. 30]

d.

Col Fee.	Expense of Sale.	Dr.	Cr.
80 05	.....	\$1 19	
07	.....	1 82	
01	.....	23	
16	.....	4 54	
03	.....	29	
14	.....	3 70	
327 19	.....	3,591 05	
	.....	3,277 04	
08	.....	2 22	
42	.....	10 24	
4 47	.....	116 43	
72 49	.....	2,031 24	
27	.....	7 29	
1 23	.....	50 45	
13	.....	3 41	
29	.....	7 86	
	.....	2 04	
31 47	.....	623 09	
	.....	14	
	.....	01	
	.....		3,523
1 00	.....		23
51 32	.....		1,374
229 53	.....		6,227
24 13	.....		730
70 40	.....		1,872
85	.....		23
1 24	.....		35
	.....		6
12	.....		8
4 12	.....		117
13 17	.....		282
4 45	.....		130
	.....		2,027
32	.....		8
	.....		1,025
	.....		204
	.....		2
4 53	.....		281
2 63	.....		78
7 60	.....		204
4 97	.....		124
	.....		127
	.....	610 10	
	.....		
	.....	\$15,643 72	\$15,643
above.	\$1,083 00		
"	610 10		
	\$472 90		

Table No. 127.—Monroe County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
To Balance from old acc't July 1, 1883	12	..	\$3,836 74	\$54,810 59				
Taxes, etc., rec'd Co. Tr., "	11	..	13 58	210 88				
" " " " Aug., "	10	..	81	8 82				
" " " " Sept., "	9	..	08	1 16				
" " " " Oct., "	8	..	1 47	31 35				
" " " " Nov., "	7	..		1 52				
" " " " Jan., 1884	5	..	1 04	35 81				
" " " " Feb., "	4	..	84	35 82				
" " " " March, "	3	..	1 43	81 52				
" " " " April, "	2	..	1 92	164 05				
Cash paid Co. Tr., May 20, "	1	1	1 31	218 89				
Taxes, etc., ch'rg'd b'ck, June 30				88 80				
Interest on above			3,858 71					
By Cash of County Treas., Taxes, etc., Aug. 25, 1883					10	5	\$13 25	\$223 36
Uncollected Taxes of 1881, Sept. 30, 1883					9	..	96 59	1,649 28
Net amount heretofore charged as loss on 5 year lists, and interest to June 30, 1883					12	..	3,252 98	445,471 20
Cash of Co. Tr., general account, May 29, 1884					1	1	1 31	216 89
Taxes at Land Office and Int. to June 30, 1884								16 07
Interest on above								8,354 13
Balance to new account								7,611 69
Totals								9,542 62
								Cr.
To Balance from old acc't, July 1, '83								2940 73
Am't paid Int. for D. & D., Aug. 16, "								18 47
Del. State, rec'd Co. Tr., July, "	96	28	30 37	40 25				8 38
" " " " Aug., "	18	..	26	18				80
" " " " Sept., "	6	23	48	20				6 97
" " " " Oct., "	9	65	98	38				10 89
" " " " Nov., "	3	17	33	14				3 63
" " " " Dec., "	2	17	25	11				3 58
Int. on balance of \$742.88 from Oct. 1, 1883, to June 30, 1884								39 00
State Tax of 1883								29,129 32
Del. State, rec'd Co. Tr., Jan., '84	3	82	44	17				4 43
" " " " Feb., "	2	14	28	10				2 52
" " " " March, "	56	80	1 89	2 30				60 99
Int. on increase of balance of \$68.05 from Jan. 1, 1884, to June 30, 1884								1 96
Cash p'd Co. Tr., Del. L., May 29, '84	208	73	14 26	8 35				231 34
Del. State rec'd Co. Tr., Apr., "	51	23	2 43	2 07				55 72
" " " " May, "	29	64	2 16	1 21				33 01
" " " " June, "	3	52	26	15				3 83
" " " charged back, " 30, "	2	77						2 77
Int. on del. State Tax charged back								19
Del. Loc'l, rec'd A. G. O., July, 1883	51	44	1 54	2 06				355 04
" " " " Aug., "	83	56	4 85	3 33				91 76
Cash of Co. Tr., Del. St., " 25, "	78	32	2 54	3 13				63 99
Del. Loc'l, rec'd A. G. O., Jan., 1884	14	22	1 64	59				17 15
" " " " Feb., "	44	08	5 26	1 76				51 30
" " " " M'ch, "	4	00	52	16				4 68
Cash of Co. Tr., State, M'ch 17, "	15,000	00						15,000 00
Del. State, rec'd A. G. O., " 22, "	438	81						438 81
Cash of Co. Tr., State, Apr. 9, "	13,000	00						13,000 00
" " " " May 29, "	1,547	84						1,547 84
" " " gen. acc't, " 29, "								59 43
" " " Del. State, " 29, "	103	08	4 79	8 61				111 48
Del. Loc'l, rec'd A. G. O., Apr., "	5	28	74	21				6 23
" " " " June, "	50	54	1 01	2 02				58 53
Del. collected at Land Office	4	74						4 74
Int. on net reduction of balance of \$798.93 from March 31, 1884, to June 30, 1884								13 98
Balance to new account								17 12
Totals								\$30,555 90
To Balance from Old Tax Law Division of Account, as above				\$7,611 00				
" " " " New " " " " " " " "				17 12				
Aggregate				\$7,628 12				

Net loss, \$23,911.40; Int. on net loss to June 30, 1884, \$22,559.80; Total, \$46,471.20.



## AUDITOR GENERAL.

Table No. 128.—Montcalm County.—Continued.

Dr.	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sale.	Dr.
30	To Balance from old Acc't, July 1, '83					\$141 19
	Am't pd. Inst'n for the D & D., Aug. 16, '83					30 65
	Del. State rec'd Co. Tr., July	\$12 40	\$0 80	\$0 48		14 68
	" " " " Aug., "	23 94	1 71	92		26 57
	" " " " Sept., "	35 08	2 91	1 42		39 41
31	" " " " Oct., "	20 29	1 78	79		22 84
	" " " " Nov., "	17 53	1 77	70		20 00
	" " " " Dec., "	13 99	2 35	84		16 18
	Cash paid Co. Tr., Del. Loc'l, Dec. 12, "	657 60	22 91	22 26		003 77
31	State Tax of 1883					17,235 54
	Am't paid School for Blind, Feb. 15, '84					18 54
	Del. State, rec'd Co. Tr., Jan., '84	16 47	1 94	62		19 03
	" " " " Feb., "	8 00	82	25		7 07
	" " " " M'ch, "	20 99	2 91	86		24 76
	Cash Paid Co. Tr., Del. Local, " 26, "	77 20	6 80	3 08		87 08
30	Del. State, rec'd Co. Tr., Feb., "	9 15	06	37		9 58
	" " " " M'ch, "	70 13	1 44	3 08		83 65
	" " " " April, "	88 31	4 59	3 52		96 42
	" " " " May, "	43 27	2 87	1 67		47 81
	" " " " June, "	20 81	1 02	79		22 62
	Del. State charged back, " 30, "	10				10
	Int. on Del. State Tax charged back					01
	Int. on net bal. of \$1,058 20 from M'ch					
	31, 1884, to June 30, 1884					106 02
30	By Del. Local, rec'd A. G. O., July, '83	181 64	6 71	7 24		
	" " " " Aug., "	228 68	9 65	9 15		
	" " " " Sept., "	31 14	2 45	1 26		
31	" " " " Oct., "	31 53	2 52	1 25		
	" " " " Nov., "	28 38	2 65	1 13		
	" " " " Dec., "	17 29	1 73	70		
	Cash of Co. Tr. general acc't Dec. 12, "					
	" " " State, " 12, "	3 11				
	" " " Del. State, " 12, "	319 02	13 09	11 23		
31	Del. Local, rec'd A. G. O., Jan., 1884	23 41	3 06	1 13		
	" " " " Feb., "	4 28	44	18		
	" " " " M'ch, "	13 94	1 81	55		
	Cash of Co. Tr., Del. State, " 26, "	53 81	5 88	2 33		
30	Del. State, rec'd A. G. O., M'ch 27, "	1,252 94				1
	Cash of Co. Tr., State, Apr. 22, '84	10,000 00				10
	Del. Local rec'd A. G. O., April, "	76 03	9 40	2 67		
	" " " " May, "	13 28	1 52	40		
	" " " " June, "	128 41	5 49	5 13		
	Del. collected at land office,	4 65	58			
	Balance to new account					6
	<b>Totals</b>					\$16,735 52 \$11
	To Balance from Old Tax Law Division of Account as above				\$4,648 06	
	" " " " New " " " " " "				6,176 85	
	<b>Aggregate</b>				\$10,824 93	

Table No. 129.—Montmorency County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1883. Dec. 31	To Cash paid Co. Tr., Nov. 30, 1883	7	--	\$461 15	\$11,293 42				
	Taxes, etc., rec'd Co. Tr., Oct., 1883	8	--	1 10	23 83				
	" " " " Nov., "	7	--	1 02	25 08				
	" " " " Dec., "	6	--	9 38	68 11				
1884. M'ch 31	" " " " M'ch., 1884	3	--	1 12	64 04				
June 30	" " " " April, "	2	--	1 11	95 52				
	" " " " May, "	1	--	4 86	832 58				
	" " charged back, June 30, "				189 91				
	Interest on above				472 74				
1883. Sept. 30	By Balance from old account July 1, 1883					19	--	\$0 51	
	Uncollected Taxes of 1881, Sept. 30, "					9	--	539 19	10,2
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, "					7	--	20 26	4
1884. June 30	" " " " June 30, 1884								1
	" " gon'l acc't, " 30, "								1
	Taxes, etc., at Land Office and Int. to June 30, 1884								5
	Interest on above								1,4
	Balance to new account								
	Totals				\$12,075 04				\$12,0

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883. Sept. 30	Del. State, rec'd Co. Tr., July, 1883	\$24 80	\$1 52	\$1 01		\$26 83	
	" " " " Sept., "	1 07	10	05		1 22	
	" Local ref'd A. G. O. ....	12 52	50	50		13 52	
Dec. 31	" State rec'd Co. T., Nov., 1883	26	03	01		30	
	Cash paid Co. Tr., Del. L., " 30, "	11,254 46	499 89	449 64		12,203 99	
1884. M'ch 31	State Tax of 1883					2,275 73	
June 30	Del. State, rec'd Co. Tr., M'ch., 1884	1 92	06	07		3 05	
	" " " " April, "	39 30	174	1 60		42 64	
	" " " " May, "	7 81	34	32		8 47	
	" " " " June, "	12 12	92	48		13 52	
	" " charged back... " 30, "	10 57				10 57	
	" Local refunded. A. G. O. ....	9 53	08	10		2 71	
	Int on Del. State Tax, charged back					74	
1883. Sept. 30	By Balance from old acc't, July 1, 1883						\$1,0
	Del. Local, rec'd A. G. O., July "	4,504 95	148 45	183 73			4,9
	" " " " Aug., "	5,445 17	304 25	217 38			5,9
	" " " " Sept., "	163 46	9 69	6 53			17
Dec. 31	" " " " Oct., "	88 08	7 10	3 52			9
	" " " " Nov., "	158 94	13 82	6 26			17
	Cash of Co. Tr., State, " 30, "	3 04					
	" " Del. St., " 30, "	76 77	2 08	1 57			8
1884. M'ch 31	Del. Local, rec'd A. G. O., Jan., 1884	79 86	7 65	3 12			9
	" " " " Feb., "	41 65	5 09	1 08			4
June 30	Del. State, ret'd " April 5, "	1,484 97					1,4
	Cash of Co. Tr., State, " 9, "	784 09					78
	Del. Local, rec'd State, " "	163 33	22 87	6 53			19
	" " " " June, "	118 05	3 66	4 71			12
	Cash of Co. Tr., Del. St., " 30, "	2 18	00	03			
	Del., collected at Land Office	17 73	1 45				
	To Balance to new account					689 02	
	Totals					\$15,271 82	\$15,2
	To Balance from Old Tax Law Division of Account as above				\$1,474 39		
	By " " New " " " " " " " "				689 02		
	Net					\$806 37	



Table No. 130.—Muskegon County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount Dr.	Mon.	Days.	Interest.	Amount Cr.
1883. pt. 30	To Balance from old account July 1, 1883	13		\$630 42	\$9,005 89				
	Taxes, etc., rec'd Co. Tr., July, "	11		6 70	104 37				
	" " " " Aug., "	10		8 65	63 62				
	" " " " Sept., "	9		9 23	175 86				
	" " " " Oct., "	8		8 85	62 54				
	" " " " Nov., "	7		2 08	50 90				
	" " " " Dec., "	6		2 09	59 65				
	" " erroneously charged back to Ottawa County, June 30, 1883...	18		40	5 94				
	Cash paid Co. Tr., " 22, "	6		134 11	1,000 01				
1884. pt. 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5		6 19	213 04				
	" " " " Feb., "	4		8 87	251 48				
	" " " " M'ch, "	3		3 55	203 90				
	" " " " April, "	3		7 15	613 13				
	" " " " May, "	1		8 65	1,483 94				
	" " charg'd back, June 30, "				612 65				
	Interest on above.....				524 02				
1883. pt. 30	By Amount under Sec. 10, Act 197, 1883.....								\$2,805 00
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9		\$354 80	6,754 26
	Cash of Co. Tr., Taxes, etc., Dec. 23, "					6	8	137 19	2,752 80
1884. pt. 31	" " " " M'ch 28, 1884.....					3	2	3 45	193 09
	" " gen'l acc't, " 28, "					3	2	23	13 37
	" " " " June 24, "							01	11 93
	" " Taxes, etc., " 24, "							78	665 42
	Amount twice charged; under Sec. 124, also under Sec's 108 and 109 Tax Law and Int. to June 30, 1884.....								6 93
	Interest on above.....								406 25
	Balance to new account.....								2,717 10
	Totals .....				\$17,416 83				\$17,416 83

**Table No. 130.—Muskegon County.—Continued.**

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$67 48	
	Am't paid Inst'n for D. & D. Aug. 16, "					33 46	
	Del. State, rec'd Co. Tr., July, "	\$22 97	\$1 41	\$0 83		25 31	
	" " " " Aug., "	7 37	54	28		8 19	
	" " " " Sept., "	27 83	2 39	1 21		31 43	
Dec. 31	" " " " Oct., "	10 27	90	44		11 61	
	" " " " Nov., "	5 07	53	31		5 81	
	" " " " Dec., "	15 28	1 65	60		17 53	
	Cash p'd Co. Tr., Del. Loc'l, " 22, "	183 84	9 92	7 32		200 06	
1884.							
M'ch 31	State Tax of 1883					11,833 79	
	Am't p'd Sch'l for Blind, Feb. 15, 1884					41 83	
	Del. State, rec'd Co. Tr., Jan., "	8 13	1 00	34		9 47	
	" " " " Feb., "	23 34	2 02	98		26 34	
	" " " " M'ch, "	37 48	1 50	1 56		40 54	
	Cash p'd Co. Tr., Del. Loc'l, " 28, "	43 41	3 68	1 70		47 79	
June 30	Del. State, rec'd Co. Tr., April, "	35 06	1 81	1 48		38 35	
	" " " " May, "	28 79	1 66	1 15		31 60	
	" " " " June, "	23 29	1 50	92		25 71	
	Cash paid Co. Tr., Del. L., " 24, "	89 55	8 56	2 83		100 93	
	Del. State, ch'rg'd back, " 30, "	2 54				2 54	
	Int. on Del. St. charged back, "					18	
1883.							
Sept. 30	By Cash of Co. Tr., Del. St., July 6, 1883	77 70	3 15	3 13			\$63 97
	Del. Loc'l, rec'd A.G.O., July, "	33 71	1 64	1 32			36 67
	" " " " Aug., "	91 75	5 48	3 69			100 92
	" " " " Sept., "	16 59	1 37	68			18 54
Dec. 31	" " " " Oct., "	26 94	2 29	1 08			30 31
	" " " " Nov., "	8 78	79	35			9 92
	" " " " Dec., "	6 69	60	27			7 56
	Cash of Co. Tr., gen. ac't, Dec. 22, "						33 46
	Del. St., " 22, "	75 41	4 43	2 50			83 34
1884.							
M'ch 31	Del. Local, rec'd A.G.O. Jan., 1884	6 75	74	27			7 76
	" " " " Feb., "	48 45	5 82	1 95			56 23
	" " " " M'ch, "	34 25	2 00	60			36 25
	Cash of Co. Tr., Del. St., " 28, "	30 63	3 08	1 25			34 25
June 30	Del. State, rec'd A.G.O., April 5, "	580 79					580 79
	Cash of Co. Tr., State, May 2, "	11,351 31					11,351 31
	Del. Loc'l, rec'd A.G.O., April, "	18 69					18 69
	" " " " May, "	23 35	49	13			23 97
	" " " " June, "	158 73	73	1 50			160 96
	Cash of Co. Tr., gen. ac't, " 24, "						41 63
	" Del. St., " 24, "	68 95	4 52	2 88			76 35
	To Balance to new account					108 45	
	Totals					\$12,693 37	\$12,693 37
	To Balance from Old Tax Law Division of Account, as above					\$2,717 10	
	By " " New " " " " " "					108 45	
	Net					\$2,618 65	



Table No. 132.—Oakland County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Am
1883. Sept. 30	To Balance from old account, July 1, 1883	12	--	\$127 79	\$1,825 50				
	Taxes, etc., rec'd Co. Tr., " "	11	--	14	2 17				
	" " " " Aug., " "	10	--	3 15	38 94				
Dec. 31	Cash paid " " Nov. 28, " "	7	2	4 25	103 41				
	" " " " " 28, " "	7	2	15 20	373 32				
	Taxes, etc., rec'd Co. Tr., Nov., " "	7	--	1 53	44 66				
	" " " " Dec., " "	6	--	3 01	86 49				
1884. M'ch 31	" " " " Jan., 1884	5	--	3 36	81 02				
	" " " " Feb., " "	4	--	24	10 12				
	" " " " M'ch, " "	3	--	54	80 79				
Jan. 30	" " " " April, " "	2	--	50	42 94				
	" " " " May, " "	1	--	66	113 50				
	Taxes, etc., charged back, June 30, " "				2 57				
	Interest on above.....				158 86				
1883. Sept. 30	By Cash of Co. Tr., Taxes, etc., Sept. 5, 1883.....							18	\$1
	Uncollected Taxes of 1881, Sept. 30, " "							73	2,2
1884. M'ch 31	Cash of Co. Tr., gen'l acct, M'ch 25, 1884.....							45	
	" " Taxes, etc., " 25, " "							30	1
June 30	" " " " June 21, " "							14	1
	" " gen'l acct " 24, " "								
	Interest on above.....								
	Balance to new account.....								
	Totals.....				\$2,911 76				\$2,9

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883. Sept. 30	To Balance from old account, July 1, '83					\$15	
	Del. State, rec'd Co. Tr., July, " "	\$5 48	\$0 33	\$0 20			
	" " " " Aug., " "	8 87	60	24			
	" " " " Sept., " "	3 41	53	28			
Dec. 31	Cash paid Co. Tr., State, Nov. 28, " "	3 65					
	Del. State, rec'd Co. Tr., Oct., " "	3 17	29	15			
	" " " " Nov., " "	3 34	30	12			
	" " " " Dec., " "	12 60	1 41	49			
1884. M'ch 31	State Tax of 1883.....					47,75	
	Am't pd. School for the Blind, Feb. 15, '84						
	Del. State, rec'd Co. Tr., Jan., " "	1 24	17	03			
	" " " " Feb., " "	23 74	24	21			
	" " " " M'ch, " "	33 59	1 04	1 31			
June 30	Cash p'd Co. Tr., Del. Loc'l " 26, " "	8 56	86	34			
	Del. State rec'd Co. Tr., April, " "	40 57	1 59	1 54			
	" " " " May, " "	28 91	1 31	1 13			
	" " " " June, " "	58 58	5 12	2 41			
	Cash paid Co. Tr., State, " 24, " "	1,960 02				1,80	
1883. Sept. 30	By Cash of Co. Tr., Del. State, Sept. 5, 1883	96 06	2 91	1 30			100
Dec. 31	" " " " Nov. 28, " "	41 55	1 46	82			41
	Del. Local, rec'd A. G. O., " "	8 56	86	34			
1884. M'ch 31	Cash of Co. Tr., State, Feb. 12, '84	30,000 00					30,000
	" " " " M'ch 3, " "	15,000 00					15,000
	Del. State, rec'd A. G. O., " 24, " "	335 70					335
June 30	Cash of Co. Tr., Del. State, " 26, " "	19 10	2 00	76			21
	" " State, Apr. 17, " "	4,404 63					4,404
	" " gen'l acct, June 24, " "						51
	" " Del. State, " 24, " "	57 57	1 45	2 25			61
	Balance to new account.....						141
	Totals.....					950,174 02	950,174
	To Balance from Old Tax Law Division of Account as above.				\$150 82		
	" " " " New " " " " " " " "				141 23		
	Aggregate.....				\$291 05		

Table No. 133.—Oscana County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Bal. from old account, July 1, 1883	12	--	\$61 76	\$883 33				
	Taxes, etc., rec'd Co. Tr., May, "	13	--	3 60	47 24				
	" " " " July, "	11	--	44	6 89				
	" " " " Aug., "	10	--	1 23	21 10				
	" " " " Sept., "	9	--	4 42	84 15				
Dec. 31	Cash paid County Treas., Nov. 27, "	7	3	218 05	5,284 90				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 31	92 44				
	" " " " Nov., "	7	--	3 39	82 96				
	" " " " Dec., "	6	--	53	15 05				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	37	12 70				
	" " " " Feb., "	4	--	2 66	169 80				
	" " " " March, "	3	--	5 51	315 08				
June 30	" " " " April, "	2	--	3 75	321 09				
	" " " " May, "	1	--	2 85	459 60				
	" " charged back June 30, "	--	--	--	554 52				
	Interest on above.....	--	--	--	312 77				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$282 22	\$5,375 62
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 27, 1883.....					7	3	29 63	720 23
1884.									
M'ch 31	" " " " " M'ch 24, 1884.....					3	6	3 56	190 45
	" " " " " general ac't, M'ch 24, 1884.....					3	6	3 67	196 45
June 30	" " " " " June 25, 1884.....					--	5	--	1 21
	" " " " " Taxes, etc., June 25, 1884.....					--	5	43	437 58
	Amount twice charged; under Sec. 124, also under Secs. 108 and 109, Tax law; and Int. to June 30, 1884.....								19 81
	Taxes, etc., at Land Office, and Int. to June 30, 1884.....								11 88
	Interest on above.....								319 71
	Balance to new account.....								1,339 69
	Totals.....				\$8,612 62				\$8,612 62

Table No. 133.—Ocean County.—Continued.

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30.	To Del. State rec'd Co. Tr., July, 1883	\$5 39	\$0 31	\$0 21	-----	\$5 91	
	" " " " Aug., "	3 71	30	18	-----	4 19	
	" " " " Sept., "	5 11	30	20	-----	5 70	
Dec. 31.	Cash p'd Co. Tr., Del. L., Nov. 27, "	544 57	23 68	18 75	-----	586 00	
	Del. State, rec'd Co. Tr., Oct., "	7 12	69	31	-----	8 12	
	" " " " Nov., "	3 77	40	18	-----	4 35	
	" " " " Dec., "	2 35	28	10	-----	2 73	
	Loc'l, ref'd A. G. O.,	2 37	18	69	-----	2 64	
1884.							
M'ch 31.	State Tax of 1883	-----	-----	-----	-----	5,461 74	
	Am't p'd School for Blind, Feb. 15, '84	-----	-----	-----	-----	26 65	
	Del. State, rec'd Co. Tr., Jan., "	1 98	25	06	-----	2 31	
	" " " " Feb., "	19 17	72	70	-----	20 59	
	" " " " M'ch, "	73 95	3 25	3 06	-----	79 26	
June 30.	Cash p'd Co. Tr., Del. L., M'ch 24, "	96 62	7 92	3 85	-----	108 39	
	Del. State, rec'd Co. Tr., April, "	48 50	2 53	2 05	-----	53 08	
	" " " " May, "	21 75	1 55	92	-----	24 22	
	" " " " June, "	23 55	1 28	96	-----	25 79	
	State, rec'd by Co. Tr. of Town Tr.,	-----	6 20	-----	-----	6 20	
	Cash p'd Co. Tr., State, June 25, "	591 43	-----	-----	-----	591 43	
	" " " " Del. L., June 25, "	28 41	3 00	1 13	-----	32 54	
	Del. St., charg'd back, June 30, "	1 99	-----	-----	-----	1 99	
	Int. on Del. St. Tax charg'd back	-----	-----	-----	-----	14	
Sept. 30.	By Balance from old acc't, July 1, '83	-----	-----	-----	-----		\$290 90
	Cash of Co. Tr., Del. St., July 15, "	62 16	2 55	2 57	-----	67 28	
	Del. Loc'l, rec'd A. G. O., July, "	51 14	2 81	2 04	-----	56 09	
	" " " " Aug., "	82 68	4 30	3 29	-----	90 27	
	" " " " Sept., "	61 81	4 31	2 46	-----	68 58	
Dec. 31.	" " " " Oct., "	91 43	7 42	3 64	-----	102 49	
	" " " " Nov., "	7 56	68	30	-----	8 54	
	Cash of Co. Tr., State, Nov. 27, "	8 93	-----	-----	-----	8 93	
	" " " " Del. St., Nov 27, "	18 58	1 00	87	-----	20 15	
1884.							
M'ch 31.	Del. Loc'l, rec'd A. G. O., Feb., 1884	24 12	2 45	96	-----	27 53	
	" " " " M'ch, "	4 29	55	17	-----	5 01	
June 30.	Cash of Co. Tr., Del. St., M'ch 24, "	13 24	1 37	68	-----	15 29	
	Del. State, ret'd A. G. O., April 1, "	531 60	-----	-----	-----	531 60	
	Cash of Co. Tr., State, April, 28, "	5,526 48	6 20	-----	-----	5,532 68	
	" " " " gen'l ac't, June 25, "	-----	-----	-----	-----	28 65	
	" " " " Del. State, June 25, "	95 10	3 22	3 84	-----	102 16	
	Del. Loc'l, rec'd A. G. O., June, "	293 20	9 36	11 72	-----	314 28	
	To Balance to new account	-----	-----	-----	-----	213 97	
	Totals.....	-----	-----	-----	-----	\$7,299 94	\$7,339 94
	To Balance from Old Tax Law Division of Account as above.	-----	-----	-----	\$1,339 69		
	By " " " " " " " " " " " "	-----	-----	-----	213 97		
	Net.....	-----	-----	-----	\$1,125 72		







Table No. 135.—Ononagon County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883, Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$58 70	\$838 52				
	Taxes, etc., rec'd Co. Tr., "	11	--	28	4 42				
	" " " " Aug., "	10	--	51	8 74				
	" " " " Sept., "	9	--	1 81	25 00				
Dec. 31	Cash paid Co. Tr., Nov. 30, "	7	--	632 25	15,238 74				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 18	89 55				
	" " " " Nov., "	7	--	2 70	66 12				
	" " " " Dec., "	6	--	10 78	308 06				
1884, M'ch 31	" " " " Jan., '84	5	--	1 37	47 01				
	" " " " Feb., "	4	--	66	28 34				
	" " " " M'ch, "	3	--	2 19	124 95				
June 30	" " " " April, "	2	--	2 71	232 49				
	" " " " May, "	1	--	07	12 03				
	Cash paid Co. Tr., June 23, "	..	7	02	16 42				
	" charged back, June 30, "	..	..	..	13,247 03				
	Interest on above.....	..	..	..	707 73				
1883, Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$768 41	\$14,636 37
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, 1883.....					7	--	31 50	771 44
1884, M'ch 31	" " " " M'ch 21, 1884.....					3	9	8 98	463 76
	" " " " gen'l acc't, " 21, ".....					3	9	11 71	608 41
June 30	" " " " Taxes, etc., June 30, ".....					..	7	27	200 30
	Interest on above.....								820 82
	Balance to new account.....								14,194 06
	Totals.....				\$31,695 18				\$31,695 18

Table No. 135.—Ontonagon County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Am't p'd Inst'n for D. & D., Aug. 16, '83					\$37 28	
	Del. State, rec'd Co. Tr., July, "	\$9 20	\$0 01	\$0 01			22
	" " " " Aug., "	3 53	27	16			3 96
	" " " " Sept., "	2 62	21	10			2 93
Dec. 31	Cash p'd Co. Tr., gen. acc't Nov. 30, "					118 87	
	Del. L'cl, " 30, "	1,737 29	74 33	69 09		1,870 71	
	Del. State, rec'd Co. Tr., Oct., "	2 95	27	11			3 33
	" " " " Nov., "	9 33	94	41			10 68
	" " " " Dec., "	12 08	1 28	49			13 85
1884.							
M'ch 31	State Tax of 1883					3,641 16	
	Del. State rec'd Co. Tr., Jan., '84	48	05	02			55
	" " " " Feb., "	2 23	28	13			3 64
	" " " " M'ch, "	20 76	79	91			23 46
	Cash p'd Co. Tr., Del. L'cl, " 21, "	151 04	12 10	6 04		169 18	
June 30	Del. State rec'd Co. Tr., April, "	12 16	64	58			13 38
	" " " " May, "	12 26	59	57			13 43
	" " " " June, "	8 33	36	35			9 04
	Cash p'd Co. Tr., Del. L'cl, " 23, "	33 70	4 21	1 34			39 25
	Del. State charged back, " 30, "	85 40					85 40
	Int. on Del. St. Tax charged back..						5 89
1883.							
Sept 30	By Balance from old acc't, July 1, '83						\$135 10
	By Cash of Co. Tr. Del. St., " 16, "	19 48	70	79			90 97
	Del. Local rec'd A. G. O., " "	491 80	15 32	19 66			526 78
	" " " " Aug., "	984 98	48 15	39 83			1,063 93
	" " " " Sept., "	65 60	5 12	2 62			73 34
	1/2 Mining Tax collected in fiscal year 1883						150 65
Dec. 31	Cash of Co. Tr., State, Nov. 30, "	12 15					12 15
	Del. St., " 30, "	25 79	49	27			36 55
	Del. Local rec'd A. G. O., Oct., "	114 69	9 31	4 50			128 49
	" " " " Nov., "	32 75	2 49	1 21			36 55
	" " " " Dec., "	3 60	40	14			4 14
1884.							
M'ch 31	" " " " Feb., '84	17 95	2 16	71			20 83
	" " " " M'ch, "	15 75	2 05	63			18 43
	Cash of Co. Tr., Del. St., " 21, "	24 36	3 49	1 01			27 86
June 30	Del. State, rec'd A. G. O., Apr. 18, "	1,231 70					1,231 70
	Del. Local, rec'd A. G. O., " "	92	18	04			1 09
	" " " " June, "	1,024 97	23 01	40 95			1,087 93
	Cash of Co. Tr. State, " 23, "	3,641 16					3,641 16
	" " " " Del. St., " 23, "	28 47	1 12	1 06			25 65
	To Balance to new account					2,193 49	
	Totals.....					\$6,253 29	\$6,253 29
	To Balance from Old Tax Law Division of Account as above				\$14,194 08		
	By " " " " " " " " " "				2,193 49		
	Net .....				\$12,000 59		

Table No. 186.—Oscoda County in Account with the State of Michigan.

Order	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
30	To Balance from old acc't, July 1, 1883	12	..	\$51 43	\$736 73				
31	Taxes, etc., rec'd Co. Tr., July, "	11	..	1 43	23 23				
	" " " " Aug., "	10	..	07	1 25				
	" " " " Sept., "	9	..	3 80	49 53				
31	Cash paid " Nov. 26, "	7	4	268 49	6,452 85				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	3 67	78 63				
	" " " " Nov., "	7	..	67	16 41				
	" " " " Dec., "	6	..	7 14	204 13				
31	" " " " Jan., 1884	5	..	10 20	349 56				
	" " " " Feb., "	4	..	3 06	280 88				
	" " " " M'ch, "	3	..	3 45	196 39				
30	" " " " April, "	2	..	13 75	1,093 24				
	" " " " May, "	1	..	4 26	880 25				
	" " charg'd back, June 30, "				114 00				
	Interest on above.....				372 93				
31	By Uncollected Taxes of 1881, Sept. 30, 1883.....								\$5,918 64
31	Cash of Co. Tr., Taxes, etc., Nov. 26, "								1,087 24
31	" " " " M'ch 24, 1884.....								200 16
	" " gen'l acc't, " 24, "								234 73
30	" " " " June 25, "								9 77
	" " Taxes, etc., " 25, "								306 62
	Interest on above.....								366 73
	Balance to new account.....								2,074 51
	Totals.....				\$10,797 40				\$10,797 40

Table No. 136.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$3 20	\$0 20	\$1 13		\$3 63	
	" " " " Aug., "	5 67	43	23		6 32	
	" " " " Sept., "	8 95	98	43		10 17	
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 25, "	2,855 65	131 33	114 18		3,101 63	
	Del. State, rec'd Co. Tr., Oct., "	6 98	64	27		7 89	
	" " " " Nov., "	1 76	18	07		2 01	
	" " " " Dec., "	7 52	65	26		8 63	
1884.							
Mar. 31	State Tax of 1883					4,581 46	
	Del. State, rec'd Co. Tr., Jan., 1884	11 04	1 25			12 78	
	" " " " Feb., "	11 99	43	44		13 86	
	" " " " Mar., "	71 01	1 78	2 82		75 61	
	Cash p'd Co. Tr., Del. L., " 24, "	181 89	17 96	7 40		210 25	
June 30	Del. State, rec'd Co. Tr., April, 1884	80 21	2 83	3 19		86 23	
	" " " " May, "	15 77	1 06	83		17 66	
	" " " " June, "	11 61	61	49		13 71	
	Cash p'd Co. Tr., Del. L., June 25, "	402 75	48 68	16 05		467 48	
	Del. State, charg'd back, " 30, "	17				17	
	Int. on Del. State Tax charg'd back,					61	
	Del. Local, refunded, A. G. O.	1 10	19			1 23	
1883.							
Sept. 30	By Bal. from old account, July 1, 1883						\$336
	Cash of Co. Tr., State, " 10, "	20 79					20
	" " " " Del. State, " 10, "	88 66	2 27	2 78			74
	Del. Local, rec'd A. G. O., " "	440 87	13 75	17 61			472
	" " " " Aug., "	1,613 59	76 93	64 51			1,755
	" " " " Sept., "	388 79	27 05	16 47			430
Dec. 31	Cash of Co. Tr., State, Nov. 25, "	91					
	" " " " Del. St., " 24, "	20 79	1 49	78			23
	Del. Loc'l, rec'd A. G. O., Oct., "	35 61	2 85	1 43			39
	" " " " Nov., "	89 99	2 64	3 61			102
	" " " " Dec., "	69 26	6 47	2 27			78
1884.							
Mar. 31	" " " " Jan., 1884	44 16	4 97	1 72			50
	" " " " Feb., "	338 63	40 91	13 54			393
	" " " " Mar., "	19 97	2 79	79			23
	Cash of Co. Tr., Del. State, " 24, "	16 26	1 67	60			18
June 30	Del. State, rec'd A. G. O., April 3, "	672 23					673
	Del. Loc'l, rec'd A. G. O., April, "	437 79	51	17 51			516
	" " " " May, "	5 03	71	20			5
	" " " " June, "	1,094 79	25 21	43 79			1,163
	Cash of Co. Tr., State, " 25, "	3,878 20					3,879
	" " " " Del. St., " 25, "	94 04	2 53	3 68			101
	Del. collected at Land Office	67 80	2 75				70
	To Balance to new account					1,628 84	
	Totals					\$10,227 73	\$10,227
	To Balance from Old Tax Law Division of Account as above.					52,074 51	
	By " " New " " " " " " " " " "					1,628 84	
	Net					\$495 67	

**Table No. 137.—Oscoda County in Account with the State of Michigan.**

Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
Taxes, etc., rec'd Co. Tr., Oct., 1883	8	..	\$4 75	\$101 73				
Cash paid County Treas., Dec. 5, "	6	25	174 61	4,890 43				
Taxes, etc., rec'd Co. Tr., April, 1884	2	..	1 70	145 45				
" " " " May, "	1	..	9 77	1,675 65				
Cash paid County Treas., June 17, "	..	13	01	5 41				
Taxes, etc., charg'd back " 30, "	..	..	..	54 38				
Interest on above.....				190 84				
Balance from old account, July 1, 1883.....					13	..	\$18 91	\$200 11
Uncollected taxes of 1881, Sept. 30, ".....					9	..	204 63	2,097 49
Cash of Co. Tr., gen'l acc't, M'ch 21, 1884.....					3	9	3 45	179 36
" " " " Taxes, etc., " 21, ".....					3	9	1 96	101 73
Interest on above.....								298 24
Balance to new account.....								1,686 93
Totals.....				\$6,553 86				\$6,553 86

New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
Cash paid Co. Tr., Del. L., Dec. 5, 1883	\$5,658 49	240 57	235 21	-----	\$6,125 27	
Del. State, rec'd Co. Tr., Dec., "	4 29	48	18	-----	5 15	
State Tax of 1883.....					1,820 59	
Del. State, rec'd Co. Tr., Feb., 1884	23 54	54	95	-----	25 18	
" " " " M'ch, "	22 14	45	87	-----	23 47	
Cash paid Co. Tr., Del. L., " 21, "	215 05	25 23	3 80	-----	244 58	
Del. State, rec'd Co. Tr., April, "	19 23	61	76	-----	20 60	
" " " " May, "	29 15	2 20	1 17	-----	33 52	
" " " " June, "	78	05	04	-----	87	
Cash paid Co. Tr., Del. L., " 17, "	59 03	6 56	2 35	-----	67 95	
Del. State, charged back, " 30, "	8 81			-----	8 81	
Int. on Del. State Tax ch'g'd back.....					62	
Balance from old acc't, July 1, 1883						\$1,263 35
Cash of Co. Tr., Del. State, Aug. 3, "	58 82	2 46	2 82	-----		63 60
Del. Local rec'd A. G. O., July, "	1,271 54	38 79	50 82	-----		1,360 15
" " " " Aug., "	3,124 05	165 29	124 80	-----		3,414 24
" " " " Sept., "	5 36	42	21	-----		5 99
" " " " Oct., "	15 44	1 81	62	-----		17 37
" " " " Nov., "	196 50	24 28	2 86	-----		223 64
" " " " Dec., "	3 11	34	12	-----		3 87
Cash of Co. Tr., State, " 5, "	8 98			-----		8 98
" " Del. State, " 5, "	9 98			-----		9 98
Del. Local, rec'd A. G. O., Jan., 1884	59 03	6 56	2 36	-----		67 95
Cash of Co. Tr., Del. State, M'ch 21, "	4 39	48	18	-----		5 05
" " State, " 24, "	542 00			-----		542 00
Del. State rec'd A. G. O., " 24, "	1,277 85			-----		1,277 85
" Local rec'd " April, "	1,057 71	148 09	42 30	-----		1,248 10
" " " " May, "	11 62	1 76	46	-----		13 74
" " " " June, "	2,198 56	55 33	87 91	-----		2,341 80
Cash of Co. Tr., State, " 17, "	74			-----		74
" " Del. State, " 17, "	45 68	1 00	1 82	-----		46 50
Del. collected at Land Office.....	1 78	03		-----		1 78
Balance to new account.....					3,542 08	
<b>Totals.....</b>					<b>\$11,917 44</b>	<b>11,917 44</b>

Balance from Old Tax Law Division of account as above..	\$1,886 93
" " New " " " " " " "	3,549 08
<b>Net.....</b>	<b>\$1,655 16</b>

Table No. 128.—Ottawa County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount, Dr.	Mon.	Days.	Interest.	Amount, Cr.
1883.									
Dec. 31	To Cash paid Co. Tr., Nov. 22, '83	7	8	\$106 43	\$3,440 10				
	Taxes, etc., rec'd Co. Tr., Nov., "	7		9 76	67 54				
	" " " " Dec., "	6		23	11 34				
1884.									
Mar. 31	" " " " Jan., '84	5		04	1 85				
	" " " " Feb., "	4		25	14 98				
	" " " " M'ch, "	3		1 50	90 63				
June 30	" " " " April, "	2		8 79	234 26				
	" " " " May, "	1		1 11	191 96				
	Taxes, etc., charged back, June 30, "				238 43				
	Interest on above.....				113 29				
1883.									
Sept. 30	By Balance from old account, July 1, 1882.....					13		\$17 41	334
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9		103 82	1,97
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, 1883.....					7	8	3 92	1
1884.									
Mar. 31	" " " " Feb. 23, 1884.....					4	2	1 11	7
	" " " " general account, Feb. 23, 1884.....					4	2	3 43	10
June 30	Taxes at Land Office and int. to June 30, 1884.....								1
	Interest on above.....								12
	Balance to new account.....								90
	Totals.....				\$3,549 45				\$3,54
								Dr.	Cr.
1883.									
Sept. 30	To Am't pd. inst'n for the D & D., Aug. 16, '83							\$29 37	
	Del. State rec'd Co. Tr., July "			83 77	80 26			4 23	
	" " " " Aug., "			9 54	25			2 95	
	" " " " Sept., "			9 91	34			3 57	
	Del. Local ref'd A. G. O. ....			45 91	92			48 67	
Dec. 31	Cash paid Co. Tr., Del. Local, Nov. 22, "			3,097 08	141 34			3,362 81	
	Del. State, rec'd Co. Tr., Oct., "			9 57	31			3 04	
	" " " " Nov., "			6 91	63			7 12	
	" " " " Dec., "			1 04	23			2 95	
	Del. Local ref'd, A. G. O. ....			16 43	1 16			26 26	
1884.									
Mar. 31	State Tax of 1883.....							2,730 86	
	Cash Paid Co. Tr., Del. Local, Feb. 23, '84			186 87	16 84			189 86	
	Del. State, rec'd Co. Tr., Jan., "			9 89	51			3 60	
	" " " " Feb., "			78	15			1 09	
	" " " " M'ch, "			234 34	6 55			240 30	
June 30	" " " " April, "			20 51	39			22 33	
	" " " " May, "			12 23	71			12 62	
	" " " " June, "			140 65	7 05			152 36	
	Del. State charged back, " 30, "			5 99				5 99	
	Int. on Del. State Tax charged back							43	
	Int. on net bal. of \$1,738.26 from M'ch								
	\$1,1894, to June 30, 1884.....							30 42	
1883.									
Sept. 30	By Balance from old acc't, July 1, '83								328
	Del. Local, rec'd A. G. O., July, "			293 55	14 13			15 69	43
	" " " " Aug., "			920 45	47 78			36 79	1,00
	" " " " Sept., "			584 26	42 86			23 56	68
Dec. 31	Cash of Co. Tr. general acc't Nov. 22, "								86
	" " " " State, " 22, "			883 16					19
	" " " " Del. State, " 22, "			181 83	4 87			7 56	1
	Del. Local, rec'd A. G. O., Oct., "			16 75	1 34			67	10
	" " " " Nov., "			144 10	13 92			5 76	2
	" " " " Dec., "			23 45	2 34			89	
1884.									
Mar. 31	Cash of Co. Tr., Del. State, Feb. 23, '84			10 73	1 16			54	1
	Del. Local rec'd, A. G. O., Jan., "			123 82	14 53			4 98	14
	" " " " Feb., "			8 62	1 08			38	1
	" " " " M'ch, "			3 87				15	
June 30	Del. State, rec'd A. G. O., April 30, "			1,080 28					1,08
	Del. Local rec'd " April, "			2 86	40			11	
	" " " " May, "			9 45	1 49			37	
	" " " " June, "			136 81	3 73			6 47	14
	Del. collected at land office.....			85 33	3 56				8
	Balance to new account.....								1,71
	Totals.....							\$4,873 27	\$5,67
	To Balance from Old Tax Law Division of Account as above				\$501 05				
	" " " " New " " " " "				1,714 90				
	Aggregate.....				\$2,215 95				

Table No. 129.—Ottawa County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mon.	Days	Interest.	Amount, Dr.	Mon.	Days	Interest.	Amount, Cr.
Balance from old acc't, July 1, '83	12	..	\$3,588 58	\$51,255 40				
Taxes, etc., rec'd Co. Tr., "	11	..	1 98	30 50				
" " " " Aug., "	10	..	4 18	71 07				
" " " " Sept., "	9	..	48	9 13				
" " " " Oct., "	8	..	1 87	40 10				
" " " " Nov., "	7	..	57	6 56				
" " " " Dec., "	6	..	57	18 28				
" " " " Jan., '84	5	..	3 61	89 85				
" " " " Feb., "	4	..	3 27	97 29				
" " " " M'ch, "	3	..	2 31	126 01				
Cash paid County Treas., " 25, "	3	5	27 08	1,468 07				
Taxes, etc., rec'd Co. Tr., April, "	2	..	5 72	490 97				
" " " " May, "	1	..	3 17	843 37				
" " charged back, June 30, "				832 34				
Interest on above.....				3,640 96				
Cash of County Treasurer, July 11, 1883.....	11	19	\$11 44	\$168 60				
Uncollected taxes of 1881, Sept. 30, 1883.....	9	..	267 86	5,102 10				
Amount under Sec. 10, Act 197, 1883, and Int. to June 30, 1884.....				14,423 53				
Taxes, etc., in Muskegon Co., erroneously charged back to Ottawa Co., June 30, 1883, Dec. 18, 1883.....	12	..	49	6 94				
Cash of Co. Tr., general account, March 25, 1884.....	3	5	38 17	2,068 46				
" " " Taxes, etc., June 30, 1884.....				125 40				
Taxes at Land Office, and Int. to June 30, 1884.....				98 36				
Interest on above.....				317 96				
Balance to new account.....				36,417 27				
Totals .....				\$58,725 62				\$58,725 62

Table No. 129.—Ottawa County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale	Dr.	
1893.							
Sept. 30	To Am't p'd Inst'n for D.&D. Aug. 16, '93					\$38 18	
	Del. State, rec'd Co. Tr., July, "	84 23	80 34	80 17		4 64	
	" " " " Aug., "	10 89	74	83		11 86	
	" " " " Sept., "	7 54	62	33		8 49	
Dec. 31	" " " " Oct., "	8 37	80	38		9 55	
	" " " " Nov., "	4 35	47	21		5 03	
	" " " " Dec., "	3 91	34	14		3 71	
1894.							
Mar. 31	State Tax of 1893					15,474 96	
	Del. State, rec'd Co. Tr. Jan., 1894	5 44	67	23		6 33	
	" " " " Feb., "	1 91	25	09		2 25	
	" " " " Mar., "	23 74	87	96		24 57	
	Cash p'd Co. Tr., Del. L., " 26,	533 90	21 49	21 39		576 74	
June 30	Del. State, rec'd Co. Tr., April, "	65 28	2 56	2 61		70 45	
	" " " " May, "	20 17	1 09	26		22 11	
	" " " " June, "	16 32	1 61	70		18 63	
	Del. State, charg'd b'k, " 30, "	1 55				1 55	
	Int. on Del. State Tax charg'd back					11	
1893.							
Sept. 30	By Balance from old acc't July 1, 1893						
	Cash of Co. Tr., Del. State, " 11, "	48 39	1 94	1 97			
	Del. Loc'l, rec'd A. G. O., Aug., "	7 21	87	29			
	" " " " Sept., "	6 36	40	25			
1894.							
Mar. 31	Cash of Co. Tr., State, Feb. 7, '94	10,060 00					
	" " " " Mar. 7, "	4,900 00					
	Del. Loc'l, rec'd A. G. O., Jan., "	42 23	4 78	1 09			
	" " " " Feb., "	20 40	3 54	1 18			
	" " " " Mar., "	5 56					
	Del. State, ret'd A. G. O., " 20, "	625 06					
	Cash of Co. Tr., gen'l acc't, " 25, "						
	" " " " State, " 25, "	02					
	" " " " Del. State, " 25, "	55 49	3 74	1 63			
June 30	Del. Loc'l, rec'd A. G. O., April, "	4 06	43	16			
	" " " " May, "	17 67					
	" " " " June, "	22 71	45	91			
	Cash of Co. Tr., Del. State, " 30, "	20 09	1 79	1 37			
	Del. collected at Land Office	6 95	62				
	To Balance to new account					90 34	
	Totals					\$16,384 48	\$16,384 48
	To Balance from Old Tax Law Division of Account, as above				\$35,417 97		
	By " " New " " " " " " " " " "				90 34		
	Net				\$35,326 93		



Table No. 149.—Presque Isle County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
Taxes, etc., rec'd Co. Tr., July, 1883	11	..	\$1 37	\$21 37				
" " " " Aug., "	10	..	3 06	35 25				
" " " " Oct., "	8	..	16 51	333 69				
" " " " Nov., "	7	..	7 60	186 00				
" " " " Dec., "	6	..	1 06	30 95				
Cash paid " " 7, "	6	23	396 37	10,002 52				
Taxes, etc., " " Jan., 1884	5	..	4 75	102 81				
" " " " Feb., "	4	..	24	10 45				
" " " " M'ch, "	3	..	10	8 94				
" " " " Apr., "	2	..	3 63	680 64				
" " " " May, "	1	..	1 66	294 19				
Taxes, etc., charg'd back, June 30, "				229 93				
Interest on above				441 85				
Balance from old account, July 1, 1883					12	..	\$13 62	\$193 37
Uncollected Taxes of 1881, Sept. 30, "					9	..	466 06	8,677 01
Cash of Co. Tr., Taxes, etc., Dec. 7, "					6	23	21 70	606 45
" " " " June 27, 1884					3		44	752 84
" " rep'd acc't, " 27, "					3		24	405 01
Taxes at Land Office and Int. to June 30, 1884								53 84
Interest on above								504 12
Balance to new account								1,150 95
Totals				\$12,547 50				\$12,547 50
New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
Del. State, rec'd Co. Tr., July, 1883	\$0 67	\$0 06	\$0 04		\$0 96			
" " " " Aug., "	90	06	04		1 00			
" " " " Sept., "	43	03	02		48			
" " " " Oct., "	69	06	04		79			
" " " " Dec., "	90	07	04		77			
Cash p'd Co. Tr., State, " 7, "	54				54			
" " " " Del. St., " 7, "	10,374 10	542 71	422 40		11,339 21			
State Tax of 1883					2,275 73			
Del. State, rec'd Co. Tr., Jan., 1884	1 23	15	05		1 43			
" " " " Feb., "	76 66	96	3 11		83 75			
" " " " M'ch, "	77 18	1 08	3 14		82 00			
" " " " April, "	14 62	67	60		16 09			
" " " " May, "	23 66	1 03	94		25 63			
" " " " June, "	56	03	02		61			
Cash p'd Co. Tr., Del. Local, " 27, "	725 58	72 68	28 99		827 25			
Del. State charged back, " 30, "	5 36				5 36			
Int. on Del. State tax charged back					38			
Balance from old acc't, July 1, 1883						\$856 81		
Del. Local, rec'd A. G. O., July, "	2,728 23	86 90	106 60			2,921 73		
" " " " Aug., "	7,053 29	432 37	282 14			7,767 80		
" " " " Sept., "	241 66	17 54	9 65			269 86		
" " " " Oct., "	333 10	36 91	13 31			373 32		
" " " " Nov., "	51 00	5 09	3 06			59 75		
" " " " Dec., "	71 68	7 18	2 87			81 73		
Cash of Co. Tr., Del. St., " 7, "	223 31	3 54	8 14			234 99		
Del. Local, rec'd A. G. O., Jan., 1884	150 10	17 86	6 00			174 06		
" " " " M'ch, "	118 90	15 54	4 75			139 39		
" State, ret'd " " 21, "	1,343 96					1,343 96		
Cash of Co. Tr., State, " 29, "	913 69					913 69		
Del. Local, rec'd A. G. O., May, "	94 12	13 12	3 76			111 01		
" " " " June, "	5,778 09	120 05	230 99			6,129 13		
Cash of Co. Tr., State, " 27, "	17 94					17 94		
" " " " Del. St., " 27, "	156 42	2 94	0 36			167 74		
Del. collected at Land Office	60 29	3 02				63 31		
Balance to new account					6,235 36			
Totals					\$21,116 36	\$21,116 36		
Balance from Old Tax Law Division of Account as above.				\$1,150 95				
" " New " " " "				6,265 38				
Net				\$5,095 43				

Table No. 141.—Roscommon County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Cash paid County Treas., Sept. 11, '83	9	19	\$11 30	\$201 02				
Dec. 31	" " " " Nov. 20 "	7	10	388 83	9,089 87				
	Taxes, etc., rec'd Co. Tr., Nov., "	7		57	14 03				
	" " " " Dec., "	8		7 98	227 53				
1884.									
March 31	" " " " Jan., 1884	5		14 92	511 63				
	" " " " Feb., "	4		73	31 36				
	" " " " March, "	3		96	54 88				
June 30	" " " " April, "	2		3 46	296 64				
	" " " " May, "	1		10 19	1,746 17				
	Taxes, etc., charg'd back, June 30, "				239 74				
	Interest on above.....				438 92				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....					19		\$13 75	\$13 75
	Cash of County Treasurer, Taxes, etc., Sept. 11, 1883.....		9 19					36	
	Uncollected Taxes of 1881, Sept. 30, 1883.....		9					453 96	467 71
1884.									
March 31	Cash of County Treas., gen'l account, March 15, 1884.....		3 15					2 11	2 11
	" " " " Taxes, etc., March 15, 1884.....		3 16					4 93	4 93
June 30	" " " " " June 23, 1884.....		7					81	81
	" " " " gen'l account, June 23, 1884.....		7						
	Interest on above.....								48 92
	Balance to new account.....								1,26 84
	Totals.....				\$12,851 43				\$12,851 43

**Table No. 141.—Roscommon County.—Continued.**

New Tax Law Division of Account.	Tax.	In- terest	Col. Fes.	Expense of Balc.	Dr.	Cr.
L. State, rec'd Co. Tr., Aug., 1883	\$0 05	---	---	---	\$0 05	
" " " Sept., "	1 34	80 09	\$0 05	---	1 39	
Sh p'd Co. Tr., Del. L., Sept. 11, "	607 02	16 13	24 24	---	649 39	
" Local, refunded A. G. O. ....	120 83	3 82	4 83	---	129 28	
Sh p'd Co. Tr., Del. L., Nov. 20, "	4,155 94	109 10	168 00	---	4,521 04	
L. State, rec'd Co. Tr., Oct. "	06	02	---	---	08	
" " " Nov., "	29	03	01	---	33	
" " " Dec., "	4 02	43	18	---	4 63	
State Tax of 1883 .....	---	---	---	---	2,730 88	
L. State, rec'd Co. Tr., Jan., 1884	37	04	01	---	42	
" " " Feb., "	1 03	14	04	---	1 21	
" " " M'ch., "	31 56	98	1 23	---	33 83	
Sh p'd Co. Tr., Del. L., M'ch 15, "	1,372 89	122 77	54 89	---	1,550 49	
L. State, rec'd Co. Tr., April, "	22 20	1 56	96	---	24 71	
" " " May, "	11 45	90	45	---	12 93	
" " " June, "	04	06	03	---	08	
Sh p'd Co. Tr., Del. L., June 23, "	411 28	51 52	16 43	---	479 23	
L. State charg'd back, June 30, "	3 67	---	---	---	3 67	
B. on Del. State Tax charged back	---	---	---	---	26	
Balance from old account, July 1, '83	---	---	---	---	---	\$591 98
L. Loc'l, rec'd A. G. O., July,	1,033 75	33 57	42 11	---	---	1,129 43
" " " Aug., "	3,042 60	156 17	121 90	---	---	3,330 67
" " " Sept., "	170 43	17 11	6 82	---	---	190 33
Sh of Co. Tr., State, Sept. 11, "	31	---	---	---	---	31
" " Del. State " 11, "	54 25	1 21	1 64	---	---	57 10
L. Loc'l, rec'd A. G. O., Oct., "	365 93	31 58	14 67	---	---	413 18
" " " Nov., "	1,005 89	91 19	40 22	---	---	1,137 30
Sh of Co. Tr., Del. St., Nov. 20, "	1 29	09	05	---	---	1 43
L. L., rec'd A. G. O., Jan., 1884	94 99	10 17	3 80	---	---	108 96
" " " Feb., "	47 59	4 67	1 90	---	---	54 16
" " " M'ch., "	268 70	26 68	10 72	---	---	316 30
Sh of Co. Tr., Del. St., M'ch 15, "	4 37	50	17	---	---	5 04
L. State, rec'd A. G. O., M'ch 23, "	944 28	---	---	---	---	944 28
Sh of Co. Tr., State, M'ch 31, "	1,786 52	---	---	---	---	1,786 52
L. Loc'l, rec'd A. G. O., April, "	58 65	8 71	2 35	---	---	69 71
" " " May, "	4 37	42	17	---	---	4 96
" " " June, "	508 53	16 02	20 32	---	---	544 87
Sh of Co. Tr., State, June 23, "	10	---	---	---	---	10
" " Del. State, June 23, "	32 96	1 16	1 33	---	---	35 45
Balance to new account.....	---	---	---	---	577 31	
Total.....	---	---	---	---	\$10,721 75	\$10,721 75
Balance from Old Tax Law Division of Account as above	---	---	---	---	92,295 39	
" " New " " " " " " " " " "	---	---	---	---	577 31	
Total.....	---	---	---	---	\$1,718 08	

[Se]

Mgan.

Interest.

\$177 77 2

154 17

1 26

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Table No. 142.—Saginaw County.—Continued.

New Tax Law Division of Account.	Tax.	In- terest	Col. Fees.	Expense of Sales.	Dr.	Cr.
Balance from old acc't, July 1, '83					\$29,793 10	
not paid Inst. for D. & D., Aug. 16, "					125 56	
Del. State, rec'd Co. Tr., July, "	\$70 42	\$4 29	\$2 63		77 34	
" " " " Aug., "	45 96	3 27	1 75		50 98	
" " " " Sept., "	64 39	5 26	2 50		72 15	
" Local ref'd A. G. O., "	25 19	83	1 00		26 05	
Del. State, rec'd Co. Tr., Oct., '83	57 41	5 13	2 06		64 60	
" " " " Nov., "	45 58	4 54	1 79		52 91	
" " " " Dec., "	49 92	5 54	1 94		57 40	
Balance on net balance of \$4,815.33 from Oct. 1, 1883, to June 30, 1884.					236 61	
State Tax of 1883.					45,514 58	
Del. State, rec'd Co. Tr., Jan., '84	56 55	6 76	1 95		65 26	
" " " " Feb., "	87 97	7 72	3 46		99 15	
" " " " March, "	223 36	6 63	8 27		238 26	
Cash p'd Co. Tr., Del. L., " 29, "	1,110 19	61 96	44 34		1,216 49	
Del. Local, refunded A. G. O., "	6 08	61	24		6 93	
Del. State rec'd Co. Tr., Apr., "	288 24	12 80	10 62		311 78	
" " " " May, "	312 66	10 96	7 92		331 54	
" " " " June, "	149 56	9 18	5 31		164 04	
" " " " charged back, " 30, "	15 42				15 42	
Balance on del. State Tax charged back					1 06	
Balance on net increase of balance of \$42,193.44 from March 31, 1884, to June 30, 1884.					736 42	
Del. Loc'l, rec'd A. G. O., July, '83	362 50	14 54	14 51			\$391 55
" " " " Aug., "	341 60	17 39	13 63			372 61
" " " " Sept., "	49 90	3 69	3 00			56 59
Cash of Co. Tr., State, Nov. 24, "	25,000 00					25,000 00
Del. Loc'l, rec'd A. G. O., Oct., "	143 23	11 11	5 68			160 91
" " " " Nov., "	19 61	1 92	78			22 31
" " " " Dec., "	79 38	8 38	3 17			90 91
" " " " Jan., '84	75 46	11 06	3 02			89 56
" " " " Feb., "	550 84	66 09	22 04			639 97
" " " " M'ch, "	15 16	1 86	61			18 72
" " " " gen. acc't, " 29, "						60 29
Del. State, " 29, "	1,073 00	45 96	35 24			1,156 20
Del. Loc'l, rec'd A. G. O., May, "	3 16					3 16
Del. State, rec'd A. G. O., June 30, "	3,109 08					3,109 08
Balance to new account.						47,970 86
Totals					\$79,139 73	\$79,139 73
Balance from Old Tax Law Division of Account, as above					\$66,915 70	
" " " " New " " " " " " " "					47,970 86	
Aggregate.					\$136,296 56	

Table No. 143.—Sanilac County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83	12	..	\$73 10	\$1,044				
	Taxes, etc., rec'd Co. Tr., " "	11	..	2 93	45				
	" " " " Aug., " "	10	..	4 08	79				
	" " " " Sept., " "	9	..	3 21	55				
Dec. 31	Cash paid Co. Tr., Nov. 30, " "	7	..	\$76 55	\$,772				
	Taxes, etc., rec'd Co. Tr., Oct., " "	8	..	2 97	63				
	" " " " Nov., " "	7	..	1 08	48				
	" " " " Dec., " "	6	..	1 06	47				
1884.									
M'ch 31	" " " " Jan., 1884	5	..	2 04	69				
	" " " " Feb., " "	4	..	2 00	111				
	" " " " M'ch., " "	3	..	2 77	158				
June 30	" " " " April, " "	2	..	8 63	739				
	" " " " May, " "	1	..	10 45	1,791				
	Cash paid Co. Tr., June 30, " "	..	4	.....	.....				
	Taxes, " charged back, June 30, " "	..	..	.....	210				
	Interest on above.....	..	..	.....	393				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....							\$344 97	\$5
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, " .....							47 00	1
1884.									
M'ch 31	" " " " March 21, 1884.....							3 07	
	" " gen'l acc't, " 21, " .....							4 33	
June 30	" " Taxes, etc., June 26, 1884.....							26	
	Taxes, at Land Office and Int, to June 30, 1884 .....								
	Interest on above.....								
	Balance to new account.....								
	Totals.....				\$11,031				\$11,031

Table No. 148.—Sanilac County.—Continued.

New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
Am't p'd Inst. for the D. & D., Aug. 16, '83					\$73 87	
Del. State, rec'd Co. Tr., July, "	94 19	80 27	80 13		4 89	
" " " " Aug., "	9 09	64	34		10 07	
" " " " Sept., "	8 72	69	36		9 77	
Cash paid Co. Tr., Del. L., " 30, "	1,443 28	70 51	58 42		1,572 29	
Del. State rec'd Co. Tr., Oct., "	14 10	1 27	58		15 95	
" " " " Nov., "	6 89	68	23		7 85	
" " " " Dec., "	4 39	51	19		5 09	
State tax of 1883					0,102 92	
Am't p'd School for the Blind, Feb. 15, 1884					19 37	
Del. State rec'd Co. Tr., Jan., "	3 58	40	14		4 12	
" " " " Feb., "	10 04	85	44		11 83	
" " " " March, "	78 74	1 93	2 98		81 57	
Cash p'd Co. Tr., Del. L., " 21, "	119 48	9 88	4 77		134 11	
Del. State rec'd Co. Tr., April, "	135 87	5 68	5 03		146 71	
" " " " May, "	14 91	90	52		16 33	
" " " " June, "	19 04	1 24	77		21 06	
Cash p'd Co. Tr., Del. L., " 30, "	49 88	6 10	1 99		57 97	
Balance from old acc'ts, July 1, 1883						\$175 95
Del. Local, rec'd A.G.O., July, "	171 99	7 20	6 83			186 09
" " " " Aug., "	890 47	42 29	33 17			965 93
" " " " Sept., "	99 62	7 27	3 98			110 87
Cash of Co. Tr., gen. acc't, Nov. 30, "						79 57
" " " " State, " 30, "	50					50
" " " " Del. St., " 30, "	205 28	7 28	6 94			217 45
Del. Local rec'd A. G. O., Oct., "	96 80	7 68	3 84			107 79
" " " " Nov., "	17 99	1 67	72			20 39
" " " " Dec., "	5 27	53	21			6 01
Cash of Co. Tr., State, Feb. 25, 1884	6,500 00					6,500 00
Del. Local, rec'd A.G.O., Jan., "	29 03	3 34	1 18			33 55
" " " " Feb., "	5 50	66	22			6 38
" " " " March, "	15 85	2 10	61			18 06
Cash of Co. Tr., Del. St., " 25, "	25 88	3 46	1 05			28 39
Del. State, rec'd A. G. O., April 3, "	888 14					888 21
Cash of Co. Tr., State, April 18, "	1,713 76					1,718 76
Del. Local rec'd A. G. O., June, "	198 17	7 93	7 92			214 02
Cash of Co. Tr., gen. acc't, " 26, "						20 37
" " " " State, " 26, "	15 63					15 63
" " " " Del. State, " 26, "	90 96	3 18	3 43			97 09
Del., collected at Land Office	65 30	5 60				70 90
Balance to new account					112 51	
Totals					\$11,407 67	\$11,407 67
Balance from Old Tax Law Division of Account as above..				\$2,557 79		
" " " " New " " " " " " " "				112 51		
Net				\$2,545 28		

**Table No. 144.—Schoolcraft County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Dec. 31	To Error in Taxes, etc., charged back June 30, 1883, Oct. 22, 1883.....	12	--	\$0 70	\$10 00				
	Taxes, etc., rec'd Co. Tr., Oct., 1883	8	--	9 18	46 88				
	Cash paid Co. Tr., Nov. 30, "	7	--	137 80	3,374 72				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	6 06	207 56				
	" " " " Feb., "	4	--	1 74	74 43				
	" " " " M'ch., "	3	--	11	6 38				
June 30	" " " " April, "	2	--	1 36	116 67				
	" " " " May, "	1	--	1 22	208 15				
	" " charged back, June 30, "	--	--	--	101 83				
	Interest on above.....	--	--	--	161 14				
1883.									
Sept. 30	By Balance from old account July 1, 1883.....					12	--	\$4 57	\$65 29
	Uncollected Taxes of 1881, Sept. 30, "					9	--	164 44	3,132 25
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, "					7	--	33	8 17
1884.									
June 30	" " " " June 23, 1884.....					7	--	46	334 72
	" " " " gen'l acct " 23, "					7	--	23	186 23
	Interest on above.....								170 02
	Balance to new account.....								428 05
	Totals.....				\$4,296 74				\$4,296 74

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$2 59	\$0 13	\$0 10		\$2 89	
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 30, "	12,955 95	472 62	518 14		13,946 71	
	Del. State, rec'd Co. Tr., Oct., "	11	01	01		13	
	" " " " Nov., "	38	04	02		42	
	" " " " Dec., "	18	02	01		21	
1884.							
M'ch 31	State Tax of 1883.....					4,551 46	
	Del. State, rec'd Co. Tr., Feb., 1884	7 34	06	30		7 72	
	" " " " M'ch., "	193 68	3 92	7 72		204 32	
June 30	" " " " April, "	6 54	21	30		7 05	
	" " " " May, "	19 14	1 31	79		21 94	
	" " " " June, "	17 70	94	72		19 38	
	Cash p'd Co. Tr., Del. L., " 23, "	649 81	84 06	25 96		739 83	
	Del. State, charged back, " 30, "	3 31				3 31	
	Int. on Del. State Tax charged back					23	
1883.							
Sept. 30	By Balance from old acct, July 1, 1883						\$1,685 14
	Del. Local, rec'd A.G.O., "	7,040 30	244 99	281 99		7,566 97	
	" " " " Aug., "	2,678 07	118 04	106 89		2,892 00	
Dec. 31	" " " " Oct., "	12 36	1 09	49		13 94	
	Cash of Co. Tr., State, Nov. 30, "	1,798 45				1,798 45	
	" " " " Del. St., " 30, "	191 45	4 57	6 93		202 97	
1884.							
M'ch 31	Del. Local, rec'd A.G.O., Jan., 1884	100 61	11 05	4 02		115 68	
	" " " " Feb., "	319 97	41 57	12 79		374 33	
	" " " " M'ch., "	216 87	30 35	8 06		255 28	
	" State ret'd " " 21, "	1,568 93				1,568 93	
June 30	" Local, rec'd " " April, "	65 75	9 19	9 63		77 57	
	" " " " May, "	1,240 29	49 73	49 08		1,339 61	
	" " " " June, "	1,605 46	39 81	64 18		1,709 45	
	Cash of Co. Tr., State, " 23, "	2,982 53				2,982 53	
	" " " " Del. St., " 30, "	200 67	4 07	8 06		212 80	
	To Balance to new account.....					3,075 44	
	Totals.....					\$22,600 25	\$22,600 25
	To Balance from Old Tax Law Division of Account as above.					\$428 05	
	By " " " New " " " " " " " "					3,075 44	
	Net.....					\$2,647 30	



File No. 145.—Shiawassee County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount	Mos.	Days	Interest.	Amount
				Dr.				Cr.
Balance from old acc't, July 1, 1883	12	..	\$2,696 49	\$37,521 30				
Taxes, etc., rec'd Co. Tr., "	11	..	1 40	21 75				
" " " " Sept., "	9	..	4 57	86 98				
" " " " Oct., "	8	..	44	9 51				
" " " " Nov., "	7	..	37	9 01				
" " " " Dec., "	6	..	4 22	120 44				
Cash paid County Treas., " 30, "	6	4	47 83	1,336 67				
Taxes, etc., rec'd Co. Tr., Jan., 1884	5	..	1 30	65 28				
" " " " Feb., "	4	..	20	8 78				
" " " " M'ch., "	3	..	15	8 29				
" " " " April, "	2	..	1 43	298 66				
" " " " May, "	1	..	2 80	498 86				
" " charg'd b'ck June 30, "				316 92				
Interest on above.....				2,693 88				
Cash of County Treas., Taxes, etc., Sept. 30, 1883.....	9	III	\$108 89				\$2,000 00	
Uncollected Taxes of 1881, Sept. 30, 1883.....	9	..	124 94				2,579 90	
Cash of Co. Tr., general acc't, Dec. 28, 1883.....	6	4	48 99				1,367 84	
" " " " Taxes, etc., M'ch 24, 1884.....	II	6	2 50				138 96	
" " " " " " June 27, ".....	..	3	05				82 33	
Interest on above.....							225 39	
Balance to new account.....							26,635 29	
Totals.....				\$42,869 31			\$42,869 31	

New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
Balance from old acc't, July 1, 1883					\$118 34	
Del. State, rec'd Co. Tr., July, "	85 96	80 25	80 24		6 55	
" " " " Sept., "	3 27	30	15		3 79	
" " " " Oct., "	5 37	47	22		6 06	
" " " " Nov., "	4 09	40	13		4 63	
" " " " Dec., "	5 25	58	30		6 01	
Cash p'd Co. Tr., Del. L'cl, " 25, "	152 51	7 21	6 08			
State Tax of 1883.....					24,577 67	
Am't pd. School for the Blind, Feb. 15, '84					26 50	
Del. State, rec'd Co. Tr., Jan., "	18 64	2 21	60		21 64	
" " " " Feb., "	50 43	86	2 35		62 66	
" " " " M'ch., "	34 20	68	1 24		36 22	
" " " " April, "	21 00	79	85		22 78	
" " " " May, "	17 57	91	60		19 17	
" " " " June, "	9 13	51	36		10 00	
Cash p'd Co. Tr., State, " 27, "	6 32				6 23	
" " " " Del. L'cl, " 27, "	86 84	10 75	3 55		103 14	
Del. State ch'g'd back, " 30, "	68				68	
Int. on Del. State Tax charged back.....					06	
Del. Loc'l, rec'd A. G. O., July, 1883	121 30	5 48	4 85			\$131 72
" " " " Aug., "	23 68	1 46	98			26 07
" " " " Sept., "	1 35	09	05			1 49
Cash p'd Co. Tr., Del. St., Dec. 28, "	126 85	3 45	4 83			135 13
" " " " State, Feb. 11, '84	15,000 00					15,000 00
Del. L'cl, rec'd A. G. O., " "	84 23	10 19	3 27			97 62
" " " " M'ch., "	4 51	63	18			6 32
Cash of Co. Tr., State, " 11, "	9,119 01					9,119 01
Del. St., rec'd A. G. O., " 13, "	465 18					465 18
Cash of Co. Tr., Del. St., " 24, "	14 71	1 43	55			16 69
Del. Loc'l, rec'd A. G. O., April, "	74 43	81	23			75 46
" " " " May, "	29 95	4 30	1 08			35 33
" " " " June, "	51 09	3 97	2 05			57 11
Cash of Co. Tr., gen. acc't, " 27, "						24 80
" " " " Del. St., " 27, "	113 27	3 77	4 38			120 42
Balance to new account.....					115 27	
Totals.....					\$25,313 25	\$25,313 25

Balance from Old Tax Law Division of Account as above	\$35,635 29
" " " " New " " " " " " " "	115 27
Total.....	\$35,630 12



**AUDITOR GENERAL.**

**Table No. 144.—St. Clair County.—Continued.**

[illegible]

Table No. 147.—St. Joseph County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	A
1883. Sept. 30	To Balance from old account, July 1, 1883	12	..	\$1 36	\$19 74				
Dec. 31	Taxes, etc. rec'd Co. Tr., Oct., "	8	..	14	2 02				
	Cash paid " Dec. 27, "	6	3	6 72	188 84				
1884. June 30	Taxes, etc., rec'd Co. Tr., April, 1884	2	..	23	19 02				
	" " " May, "	1	..	04	6 76				
	Interest on above.....				8 50				
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1881					9	..	\$6 81	
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 28, "					6	3	2 00	
1884. June 30	" " " June 24, 1884					6			
	" " gen'l acc't, " 24, "					6			
	Interest on above.....								
	Balance to new account.....								
	Totals.....				\$245 88				
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.			
1883. Sept. 30	To Balance from old account, July 1, '83					\$2,649 15			
	Am't p'd Ins'n for D.&D., Aug 15, "					26 58			
	Del. State, rec'd Co. Tr., July, "	\$1 13	\$0 08	\$0 03		1 23			
	" " " " Aug., "	4 75	32	06		5 16			
	" " " " Sept., "	1 84	15	05		2 04			
Dec. 31	" " " " Oct., "	1 90	17			2 18			
	" " " " Nov., "	1 50	14	03		1 67			
	Cash paid Co. Tr., Del. Local, Dec. 27, "	6 38	26	25		6 89			
	Int. on net balance of \$575.59 from Oct. 1, 1883, to June 30, 1884					30 22			
1884. M'ch 31	State Tax of 1883.....					\$2,770 40			
	Del. State, rec'd Co. Tr., Jan., '84	18	03	01		21			
	" " " " Feb., "	8 70	24	18		9 12			
	" " " " M'ch, "	5 74	13	13		6 00			
June 30	" " " " April, "	5 74	17	13		6 03			
	" " " " May, "	6 70	23	16		7 14			
	" " " " June, "	27	02	01		30			
	Int. on net increase of balance of \$14,140.88 from M'ch 31, 1884, to June 30, 1884.....					247 47			
1883. Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	43	01	00					
	" " " " Aug., "	3 28	15	09					
Dec. 31	Cash of Co. Tr., gen. acc't, Dec. 27, "								
	" " " State, " 27, "	1,120 60							
	" " " Del. State, " 27, "	26 77	1 15	56					
	" " " State, " 28, "	970 65							
1884. M'ch 31	" " " " M'ch 31, '84	5,000 00							
	Del. State, rec'd A. G. O., " 25, "	69 25							
June 30	Cash of Co. Tr., State, Apr. 14, "	5,616 94							
	" " " " June 24, "	2,943 32							
	" " " gen'l acc't, " 24, "								
	" " " Del. State, " 24, "	18 11	70	37					
	" " " State, " 25, "	5,000 00							
	Del. Local, rec'd A. G. O.....	3 45	10	14					
	Balance to new account.....								
	Totals.....					\$25,781 75			
	To Balance from Old Tax Law Division of Account as above.					\$35 04			
	" " " New " " " " " " " "					14,978 71			
	Aggregate.....					\$14,990 75			







Table No. 150.—Washtenaw County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount. Dr.	Mos.	Days	Interest.	Amount. Cr.
1883. Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$16 56	\$236 58				
	Taxes, etc., rec'd Co. Tr., " Aug., "	11	--	6 60	102 90				
	" " " " " " Aug., "	10	--	1 56	26 75				
Dec. 31	" " " " " " Oct., "	8	--	36	7 78				
	" " " " " " Dec., "	6	--	38	9 47				
	Cash of County Tr., " 3, "	6	27	30 79	764 98				
1884. M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	72	30 75				
	" " " " " " M'ch., "	3	--	1 12	63 90				
June 30	" " " " " " April, "	2	--	1 01	86 57				
	" " " " " " May, "	1	--	33	56 46				
	" " " " " " charged back, June 30, "				2 07				
	Interest on above.....				59 38				
1883. Sept. 30	By Cash of Co. Tr., Taxes, etc., July 9, 1883.....					11	21	\$2 86	\$41 68
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9	..	37 06	706 90
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 3, 1883.....					6	27	14 82	368 23
1884. M'ch 31	" " " " " " M'ch 18, 1884.....					3	12	34	17 25
	" " " " " " gen'l acc't, " 18, ".....					3	12	33	16 65
June 30	" " " " " " June 24, ".....						6		1 17
	" " " " " " Taxes, etc., " 24, ".....						6	11	94 65
	Interest on above.....								55 82
	Balance to new account.....								146 33
	Totals.....				\$1,447 59				\$1,447 59

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883. Sept. 30	To Balance from old acc't, July 1, 1883					\$218 77	
	Am't p'd Inst'n for D. & D., Aug. 16, "					67 39	
	Del. State, rec'd Co. Tr., July, "	\$0 39	\$0 03	\$0 02			44
	" " " " " " Aug., "	11 23	82	47		12 52	
	" " " " " " Sept., "	3 77	33	17		4 27	
Dec. 31	" " " " " " Oct., "	3 46	32	15		3 53	
	" " " " " " Nov., "	1 07	12	06		1 25	
	" " " " " " Dec., "	1 70	19	07		1 96	
	Cash p'd Co. Tr., Del. L'cl, " 3, "	38 67	1 96	1 54		43 17	
1884. M'ch 31	State Tax of 1883.....					34,617 50	
	Del. State Rec'd Co. Tr., Jan., 1884	6 25	76	26		7 27	
	" " " " " " Feb., "	24 87	1 68	1 06		27 61	
	" " " " " " M'ch., "	28 14	1 89	1 20		31 23	
June 30	" " " " " " April, "	12 11	88	50		12 59	
	" " " " " " May, "	1 58	09	08		1 73	
	" " " " " " June, "	2 79	14	12		3 05	
	Cash p'd Co. Tr., Del. L'cl, " 24, "	5 11	61	20		5 92	
1883. Sept. 30	By Cash of Co. Tr. Del. St., July 9, 1883	23 08	1 04	1 02			\$25 14
	Del. Local rec'd A. G. O., " Aug., "	7 54	53	30			8 17
	" " " " " " State, " 3, "	24 26	1 46	97			26 69
Dec. 31	Cash p'd Co. Tr. gen. acc't Dec. 3, "	194 50					67 69
	" " " " " " Del. St., " 3, "	21 84	1 17	66			194 50
	" " " " " " State, Feb. 1, 1884						23 67
1884. M'ch 31	" " " " " " Del. Local rec'd A. G. O., " 23, "	5 11	61	20			15,000 00
	Del. State, rec'd A. G. O., M'ch 18, "	130 11					30,000 00
	Cash of Co. Tr., Del. St., " 18, "	6 23	63	28			5 32
	" " " " " " State, " 24, "	487 39					130 11
June 30	" " " " " " Del. St., June 24, "	59 96	4 33	2 52			487 39
	Del. collected at Land Office.....	64 16	3 19				65 11
	To Balance to new account.....					49 56	67 35
	Totals.....					\$55,116 08	\$55,116 08
	To Balance from Old Tax Law Division of Account as above					\$146 33	
	By " " " " " " New " " " " " "					49 56	
	Net .....					\$96 77	



Table No. 151.—Wayne County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mon.	Days	Interest.	Amount, Dr.	Mon.	Days	Interest.	Amount, Cr.
Balance from old acc't, July 1, 1883	12	--	\$207 80	\$2,561				
Taxes, etc., rec'd Co. Tr., July, "	11	--	16 00	249				
" " " " Aug., "	10	--	14 88	251				
" " " " Sept., "	9	--	14 24	271				
Cash paid " Nov. 28, "	7	4	82 13	1,973				
" " " " Nov. 26, "	7	4	168 93	4,060				
Taxes, etc., rec'd Co. Tr., Oct., "	8	--	8 88	83				
" " " " Nov., "	7	--	14 88	352				
" " " " Dec., "	6	--	12 91	308				
" " " " Jan., 1884	5	--	19 76	677				
" " " " Feb., "	4	--	12 85	529				
" " " " M'ch, "	3	--	3 89	223				
" " " " April, "	2	--	17 69	1,516				
" " " " May, "	1	--	4 93	845				
" " charg'd back, June 30, "				761				
Interest on above				593				
Cash of Co. Tr., Taxes, etc., July 9, 1883					\$14 51		\$212 66	
" " " " Aug. 4, "					15 78		248 91	
" " " " Sept. 6, "					14 59		255 17	
Uncollected Taxes of 1881, Sept. 30, "					461 84		8,796 96	
Cash of Co. Tr., gen'l acc't, M'ch 14, 1884					5 83		282 27	
" " Taxes, etc., " 14, "					16 58		804 20	
" " " " June 26, "					1 11		1,429 12	
" " gen'l acc't, " 26, "					01		18 60	
Taxes at Land Office and Int. to June 30, 1884							308 60	
Amount twice charged; under Sec. 124, also under								
Sec's 108 and 109 Tax Law and Int. to June 30, 1884							30 61	
Interest on above							580 24	
Balance to new account							2,805 23	
Totals				\$15,717			\$15,717 86	

Table No. 151.—Wayne County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expenses of Sale.	Dr.
1883.						
Sept. 30	To Bal. from old account, July 1, 1883					\$2,164 10
	Am't p'd Inst'n for D. & D., Aug. 15, '83					216 50
	Del. State, rec'd Co. Tr., July, 1883	\$279 09	\$17 08	\$11 57		307 74
	" " " " Aug., "	1 78	10 68	6 14		155 55
	" " " " Sept., "	171 88	14 03	7 11		193 08
Dec. 31	Cash p'd Co. Tr., State, Nov. 25, "	1 49				1 49
	" " " " Del. L., " 26, "	30 44	1 37	1 21		33 02
	Del. State, rec'd Co. Tr., Oct., "	149 88	13 31	6 03		169 20
	" " " " Nov., "	183 00	19 45	7 55		209 00
	" " " " Dec., "	167 13	18 56	6 90		192 59
1884.						
March 31	State Tax of 1883					236,675 30
	Am't p'd Sch'l for Blind, Feb. 15, 1884					7 63
	Del. State, rec'd Co. Tr., Jan., "	128 16	15 54	5 29		149 99
	" " " " Feb., "	202 93	34 34	8 87		245 84
	" " " " March, "	2,077 03	102 06	85 17		2,264 26
	Cash paid Co. Tr., Del. L., " 14, "	9 36	23	4 9		2 68
June 30	Del. State, rec'd Co. Tr., April, "	1,330 36	59 87	54 86		1,444 99
	" " " " May, "	951 87	63 76	39 09		1,054 72
	" " " " June, "	424 76	25 20	17 77		467 73
	Cash p'd Co. Tr., State, June 25, "	5,148 04				5,148 04
	Del. State, charg'd back, " 30, "	46 39				46 39
	Int'on Del State Tax charged back,					3 25
1883.						
Sept. 30	By Cash of Co. Tr., Del. St., July 9, 1883	1,931 49	73 60	77 27		
	Del. Local, rec'd A. G. O., " "	26 08	1 04	1 04		
	" " " " Aug., "	1 30	09	05		
	" " " " Sept., "	3 00	24	12		
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 25, "					
	" " " " Del. State, " 26, "	862 88	46 09	29 27		
	Del. Loc'l, rec'd A. G. O., Dec., "	2 36	23	09		
1884.						
March 31	Cash of Co. Tr., State, Feb. 6, 1884	150,000 00				150,000 00
	" " " " Del. St., March 14, "	492 99	50 32	20 48		
	" " " " State, " 19, "	80,701 94				80,701 94
	Del. State, ret'd A. G. O., " 19, "	11,121 90				11,121 90
June 30	Cash of Co. Tr., gen. acc't, June 25, "					
	" " " " Del. State, " 26, "	2,408 11	141 93	98 83		2,648 87
	Balance to new account					
	Totals					\$251,134 86
	To Balance from Old Tax Law Division of Account as above.					\$2,605 23
	" " " " New " " " " " " " " " "					3,016 56
	Aggregate					\$5,621 79

Table No. 152.—Wexford County in Account with the State of Michigan.

Tax Law Division of Account.	No.	Days.	Interest.	Amount, Dr.	No.	Days.	Interest.	Amount, Cr.
es, etc., rec'd Co. Tr., Aug., 1883	10	..	\$0 28	\$0 50				
" " " Sept., "	9	..	3 74	71 28				
" " " Oct., "	8	..	1 83	28 53				
" " " Nov., "	7	..	84	20 65				
" " " Dec., "	6	..	2 64	108 99				
h paid County Treas., Nov. 26, "	7	4	211 88	5,001 82				
es, etc., rec'd Co. Tr., Jan., 1884	5	..	3 68	126 13				
" " " Feb., "	4	..	3 93	168 27				
" " " M'ch., "	3	..	1 75	100 04				
" " " April, "	2	..	6 89	573 28				
" " " May, "	1	..	1 67	285 23				
" charged back, June 30, "				212 83				
Interest on above				239 53				
Balance from old account, July 1, 1883					13	..	\$8 86	\$127 05
Collection taxes of 1883, Sept. 30, 1883					9	..	230 25	4,385 98
h of Co. Tr., Taxes, etc., Nov. 26, 1883					7	4	17 50	430 02
" " " " March 26, 1884					3	4	2 80	153 12
" " " general account, March 24, 1884					3	4	3 68	200 19
" " " " June 24, "					6	..		2 90
" " " Taxes, etc., June 24, 1884					6	..	45	394 44
es at Land Office, and Int. to June 30, 1884								984 13
Interest on above								283 64
Balance to new account								84 61
Balance				\$7,017 69				\$7,017 69

Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
State, rec'd Co. Tr., July, 1883	\$4 52	\$0 32	\$0 20		\$5 04	
" " " Aug., "	1 79	16	11		2 04	
" " " Sept., "	5 39	48	28		6 15	
h paid Co. Tr.—State Nov. 26, "	13				13	
" " " Del. L., " 26, "	3,816 70	170 04	149 94		4,136 68	
State, rec'd Co. Tr., Oct., "	4 48	45	21		5 14	
" " " Nov., "	63	08	04		75	
" " " Dec., "	1 70	20	08		1 98	
State Tax of 1883					5,461 74	
h paid School for the Blind, Feb 15, 1884					29 89	
State, rec'd Co. Tr., Jan., "	7 07	87	31		8 25	
" " " Feb., "	11 75	72	51		13 98	
" " " M'ch., "	38 07	1 05	1 72		39 84	
h paid Co. Tr., Del. L., " 26, "	24 70	2 21	08		27 90	
State, rec'd Co. Tr., April, "	38 79	2 33	1 63		42 75	
" " " May, "	27 82	1 85	1 11		29 98	
" " " June, "	23 94	1 81	94		25 69	
h paid Co. Tr., Del. L., " 24, "	63 82	7 30	2 54		73 66	
Loc'l charg'd back, " 30, "	23				23	
on Del. State Tax, charged back					08	
Balance from old acc't, July 1, 1883						9238 81
h of Co. Tr., Del. St., " 18, "	22 60	1 14	1 12		24 86	
Local, rec'd A. G. O., " "	1,912 67	82 53	77 77		2,071 97	
" " " Aug., "	1,504 21	68 15	60 12		1,632 48	
" " " Sept., "	147 14	10 58	5 88		163 60	
" " " Oct., "	16 42	1 46	66		18 54	
" " " Nov., "	8 23	73	33		9 26	
h of Co. Tr., Del. State, " 26, "	17 08	95	50		18 53	
Loc'l, rec'd A. G. O., Jan., 1884	39 54	4 15	1 56		45 25	
" " " Feb., "	15 34	1 99	61		17 94	
" " " M'ch., "	8 94	1 16	35		10 45	
State, rec'd " " 24, "	758 27				758 27	
h of Co. Tr., State, " 24, "	4,705 47				4,705 47	
" " " Del. State, " 26, "	6 61	73	33		7 67	
Local, rec'd A. G. O., April, "	85 96	12 02	3 45		101 43	
" " " May, "	3 98	63	16		4 77	
" " " June, "	505 39	10 24	20 23		536 86	
h of Co. Tr., gen. acc't., " 24, "					23 69	
" " " Del. State, " 24, "	54 89	2 64	2 54		60 07	
collected at Land Office	300 23	20 78			300 01	
Balance to new account					9023 09	
Balance					\$10,246 73	\$10,246 73
Balance from Old Tax Law Division of Account as above					934 61	
" New " " " " " " "					933 09	
Balance					9048 45	

Table No. 153.—Abstract of County Treasurers' Ninth Annual Reports of Liquor Tax Receipts, under Act 968 of 1879, as amended by Act 166 of 1881, during the year closing December 31, 1883.

COUNTIES.	SPIRITUOUS OR INTOXICATING LIQUORS.						MALT, BREWED, OR FERMENTED LIQUORS.						AGGREGATE.	
	AT WHOLESALE.		AT RETAIL.		TOTAL.		AT WHOLESALE.		AT RETAIL.		MANUFACTURED.		TOTAL.	
	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.	No. of Dealers.	Amount of Tax Paid.
Totals.....	29	\$19,256 34	2913	\$631,167 05	3333	\$650,443 39	20	\$3,906 35	834	\$154,899 27	98	\$7,533 91	933	\$108,410 53
Alcona.....			4	\$1,200 00	4	\$1,200 00							4	\$1,200 00
Allagan.....			29	8,255 00	29	8,255 00							81	8,255 00
Alpena.....			41	11,450 00	41	11,450 00	1	\$200 00				\$130 00	3	330 00
Anttrim.....			5	1,325 00	5	1,325 00			1	200 00	1	65 00	2	265 00
Arenac.....			4	725 00	4	725 00							4	725 00
Barraga.....			17	4,700 00	17	4,700 00							19	4,808 33
Barry.....			15	4,325 00	15	4,325 00							15	4,325 00
Bay.....			109	47,816 00	109	47,816 00	2	400 00	71	12,794 99	3	367 50	76	13,553 49
Benzie.....			2	600 00	2	600 00							2	600 00
Berrien.....			41	11,750 00	41	11,750 00	1	200 00	1	200 00			2	400 00
Branch.....			23	6,483 33	23	6,483 33	1	360 00					2	415 02
Calhoun.....			51	14,925 00	51	14,925 00			3	400 00	3	165 00	5	565 00
Cass.....			9	2,600 00	9	2,600 00			1	183 34	1	65 00	2	248 34
Charlevoix.....			7	2,000 00	7	2,000 00							8	2,063 34
Cheboygan.....			41	12,375 00	41	12,375 00							43	12,805 00
Chippewa.....			26	4,425 00	26	4,425 00							18	4,425 00
Clare.....			21	5,675 00	21	5,675 00							21	5,675 00
Clinton.....			26	7,968 33	26	7,968 33			1	200 00	1	65 00	3	8,233 33
Crawford.....			5	1,425 00	5	1,425 00							5	1,425 00
Delta.....	3	\$1,600 00	54	15,325 00	57	16,925 00							60	17,374 99
Eaton.....			16	4,700 00	16	4,700 00			3	449 99			19	5,316 67
Emmet.....			15	4,150 00	15	4,150 00			4	616 67			15	4,150 00
Genesee.....			23	5,600 00	23	5,600 00			1	200 00	3	180 00	25	6,930 00
Gladwin.....			4	1,000 00	4	1,000 00							4	1,000 00
Grand Traverse.....			11	3,060 00	11	3,060 00							11	3,060 00
Gratiot.....			23	6,325 00	23	6,325 00							25	6,608 33
Hillsdale.....			13	3,800 00	13	3,800 00							17	4,498 34
Houghton.....	1	200 00	24	13,900 00	25	13,900 00			3	583 34	1	65 00	23	14,548 34
Huron.....			19	5,675 00	19	5,675 00			18	1,500 00	5	265 00	23	90,905 00
									3	516 66	1	65 00	4	5,536 66



Table No. 154—Classified Summary of Accounts with the several State Institutions, for the

NAMES OF INSTITUTIONS.	No. of Table.	RECEIPTS.				
		From State Treasury.	From Earnings and other Sources.	Total.	Loans.	A
<b>Aggregates.....</b>		\$1,154,831 51	\$328,748 96	\$1,483,579 49		\$1,483,579 49
<b>EDUCATIONAL:—</b>						
State Library.....	155	\$4,000 00	\$1,272 00	\$5,272 00		
County Teachers' Institutes.....	156	1,900 00	8,053 38	9,953 38		
University of Michigan.....	157	129,285 43	61,968 17	191,253 60		
State Normal School.....	158	32,565 87	2,917 70	35,483 57		
State Agricultural College.....	159	57,708 94	11,909 74	69,618 68		
<b>Totals.....</b>		\$225,359 74	\$96,340 99	\$311,600 73		\$311,600 73
<b>ASYLUMS:—</b>						
<i>Educational:</i>						
State Public School.....	160	\$39,150 00	\$192 11	\$39,342 11		
Institution for Deaf and Dumb.....	161	78,352 16	3,601 84	81,954 00		
School for the Blind.....	162	64,000 50	1,037 48	65,038 98		
<b>Totals.....</b>		\$180,611 75	\$4,831 17	\$185,442 92		\$185,442 92
<i>For the Insane:</i>						
Michigan Asylum.....	163	\$123,495 05	\$39,000 97	\$162,496 02		\$162,496 02
Eastern Michigan Asylum.....	164	91,162 05	65,361 39	156,523 44		156,523 44
Northern Asylum.....	165	151,251 00	134 80	151,385 80		151,385 80
Asylum for Insane Criminals.....	166	27,689 22		27,689 22		27,689 22
<b>Totals.....</b>		\$393,497 32	\$125,196 16	\$518,693 48		\$518,693 48
<b>Totals.....</b>		\$574,109 07	\$130,027 33	\$704,136 40		\$704,136 40
<b>REFORMATORY:—</b>						
State Reform School.....	167	\$76,250 00	\$10,804 00	\$86,914 00		\$86,914 00
Industrial Home for Girls.....	168	48,485 50	633 68	49,119 18		49,119 18
State House of Correction.....	169	83,700 00	45,174 43	128,874 43		128,874 43
State Prison.....	170	82,042 20	23,229 02	105,271 22		105,271 22
<b>Totals.....</b>		\$290,477 70	\$79,701 07	\$370,178 77		\$370,178 77
<b>MISCELLANEOUS:—</b>						
Quartermaster General's Department.....	171	\$40,000 00	\$32,072 25	\$72,072 25		\$72,072 25
State Military Board.....	172	4,000 00		4,000 00		4,000 00
State Pioneer Society.....	173	2,500 00	107 46	2,607 46		2,607 46
Geological Survey.....	174					
Immigration Agency.....	175	8,000 00		8,000 00		8,000 00
Michigan Fish Commission.....	176	10,000 00	999 18	10,999 18		10,999 18
Soldiers' and Sailors' Monument Association.....	177					
Supt's of Poor of Jackson County.....	178	375 00		375 00		375 00
<b>Totals.....</b>		\$64,875 00	\$32,779 50	\$97,654 50		\$97,654 50

# AUDITOR GENERAL.

September 30, 1884, as filed with the Auditor General under Act 148, L.

Footings.	BALANCE SEPTEMBER 30.		DISBURSEMENTS.			
	1884. Dr.	1883. Cr.	Aggregate.	Loans.	Total.	For 1 ing Specia pos
\$1,072,864 58	\$190,610 81	\$712 91	\$1,481,540 88	\$4,000 00	\$1,477,540 88	\$432,
85,442 97	\$573 70	-----	\$4,870 27	-----	\$4,870 27	\$4,
10,158 38	303 80	-----	9,864 48	-----	9,864 48	"
236,580 28	\$7,011 94	-----	209,568 34	\$1,000 00	208,568 34	62,
36,897 44	869 62	-----	36,528 02	-----	36,528 02	2,
71,289 25	7,230 82	-----	64,608 43	-----	64,608 43	20,
\$360,928 53	\$35,488 98	-----	\$325,489 54	\$4,000 00	\$321,489 54	\$80,
\$41,105 46	\$12 60	-----	\$41,092 86	-----	\$41,092 86	\$2,
96,800 51	657 82	-----	85,542 69	-----	85,542 69	32,
98,030 83	15,614 04	-----	80,416 78	-----	80,416 78	46,
\$223,334 79	\$16,284 28	-----	\$207,052 53	-----	\$207,052 53	\$63,
\$222,208 37	\$88,227 98	-----	\$133,980 39	-----	\$133,980 39	\$12,
176,800 82	37,162 68	-----	136,637 84	-----	136,637 84	11,
158,503 80	236 34	-----	152,266 46	-----	152,266 46	152,
27,569 22	648 80	-----	28,940 92	-----	28,940 92	26,
\$574,100 91	\$76,275 30	-----	\$502,825 61	-----	\$502,825 61	\$202,
\$802,437 70	\$92,530 56	-----	\$709,878 14	-----	\$709,878 14	\$285,
\$68,653 41	\$14,802 69	-----	\$74,055 72	-----	\$74,055 72	\$16,
56,167 93	5,243 07	-----	50,924 85	-----	50,924 85	24,
132,584 92	3,480 69	-----	129,204 23	-----	129,204 23	3,
113,166 06	6,264 76	-----	106,891 33	-----	106,891 33	4,
\$300,067 33	\$29,591 21	-----	\$261,076 12	-----	\$261,076 12	\$48,
\$62,895 96	\$27,000 43	-----	\$55,296 53	-----	\$55,296 53	-----
5,212 27	3,682 17	-----	1,530 10	-----	1,530 10	-----
3,004 01	917 03	-----	2,086 98	-----	2,086 98	32,
2,768 59	-----	-----	2,768 59	-----	2,768 59	-----
8,000 00	741 37	\$627 35	6,631 28	-----	6,631 28	-----
16,135 20	-----	-----	16,135 20	-----	16,135 20	4,
440 00	17 11	-----	422 89	-----	422 89	3
375 00	12 95	86 56	276 49	-----	276 49	-----
\$118,631 03	\$32,971 06	\$712 91	\$85,147 00	-----	\$85,147 06	\$7,3

balance of County Institute fund returned to County Treasurers.  
 set of tables last year, the one for the "Relief of sufferers by the gre  
 n disbursed as follows: "Unexpended balance returned to State Ti  
 e been closed showing a balance on hand, as it was not returned un  
 the Appropriation table (No. 38) of this year shows the proper credit.

**Table No. 155.—Classification of Receipts and Disbursements of the State Library during Fiscal Year closing September 30, 1884.**

	Receipts.	Disb. me
<b>RECEIPTS:</b>		
From State Treasury.....	\$4,000 00	
Sale of "Michigan Reports".....	1,057 50	
Sale of "Pioneer Collections".....	124 50	
Sale of "Michigan in the War".....	90 00	
<b>DISBURSEMENTS:</b>		
For Books.....		\$5.
Am't paid into State Tr'y { Sale of "Michigan Reports".....	\$1,057 50	
{ Sale of "Pioneer Collections".....	124 50	
{ Sale of "Michigan in the War".....	90 00	1.
Totals.....	\$5,273 00	\$4.
Balance Sept. 30, 1883.....	170 97	
" Sept. 30, 1884.....		
For summary, see p. 198.	\$5,442 97	\$5.

**Table No. 156.—Classification of Receipts and Disbursements on Account of County Teachers Institutes during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disb. me
<b>RECEIPTS:</b>		
From State Treasury.....	\$1,800 00	
County Treasurers—Institute Funds.....	8,082 28	
<b>DISBURSEMENTS:</b>		
For Personal services of conductors of Institutes.....		\$1.
Assistance of instructors, lecturers, etc.....		5.
Traveling expenses of conductors, lecturers, etc.....		1.
Rent of halls and other miscellaneous expenses.....		
To Superintendent of Public Instruction:		
For Printing circulars.....	\$156 48	
Postage.....	200 90	
Mailing circulars.....	226 15	
Supplies.....	132 25	
Totals.....	\$2,963 28	\$2.
Unexpended balances of Institute Funds returned to County Treasurers		
Balance Sept. 30, 1883.....	225 00	
" Sept. 30, 1884.....		
For Summary, see p. 198.	\$10,169 28	\$10.

\* For a statement of the cost of each institute, the county in which held, the amount of aid, if any, applied, etc., see Table No. 158 A.



156 A.—Showing the Cost of Teachers' Institutes in each County, what portion of is defrayed by the County Institute Funds and to what extent State Aid was applied.

COUNTIES.	DISBURSEMENTS.		
	From County Funds.	From State Funds.	Total.
	830 50	260 00	890 50
	147 45		147 45
	33 00	60 00	93 00
	69 00	50 00	119 00
	6 00		198 00
	60 00	60 00	
	152 25		152 25
	52 50	60 00	112 50
	160 00		160 00
	178 62		178 62
	338 75		338 75
	54 00	60 00	114 00
	38 50	60 00	98 50
	90 50	60 00	80 50
	20 50	60 00	80 50
	155 99		155 99
no institutes	61 50	120 00	181 50
	156 00		156 00
	68 00	40 00	108 00
	161 00		161 00
	30 50	60 00	90 50
verse	58 50	60 00	118 50
	138 63		138 63
	204 40		204 40
	92 00	20 00	112 00
	263 00		263 00
	151 90		151 90
	95 50	25 00	120 50
	288 00		288 00
	289 70		289 70
	45 00	50 00	100 00
	357 80		357 80
	163 25		163 25
	52 00	60 00	112 00
	323 37		323 37
	145 60		145 60
	39 00	50 00	89 00
	116 00	24 50	140 50
	44 00	60 00	104 00
	43 50	60 00	103 50
	96 50	25 00	121 50
	28 00	60 00	88 00
	57 50	55 05	112 55
	41 00	60 00	101 00
	155 00		155 00
	134 40		134 40
	88 50	25 00	113 50
	78 50	50 00	123 50
	225 80		225 80
	78 00	25 00	103 00
	59 50	50 00	102 50
	45 00	30 00	75 00
	42 50	60 00	102 50
	169 20		169 20
Isle—two institutes	40 00	120 00	160 00
	197 75		197 75
	143 50		143 50
ft	143 00		143 00
	128 30		128 30
h	165 18		165 18
	138 50		138 50
EN	128 20		128 20
W	192 25		192 25
	155 20		155 20
	64 50	39 55	104 05
	\$7,763 50	\$1,781 10	\$9,544 60

a Institute.

**Table No. 157.—Classification of Receipts and Disbursements of the University of Igam during the Fiscal Year closing September 30, 1884.**

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
<i>From State Treasury.</i>				
Interest on University Fund.....	\$38,410 43			
University Aid (1-20 mill tax).....	40,500 00			
Appropriations for Special purposes.....	50,375 00	\$129,285 43		
<i>Students' Fees, etc.:</i>				
Department of Literature, Science, and the Arts.....	\$15,955 00			
Department of Law.....	9,215 00			
Department of Medicine and Surgery.....	10,225 00			
Homeopathic Medical College.....	3,030 00			
Department of Chemistry.....	8,220 07			
School of Pharmacy.....	2,425 00			
Dental College.....	2,145 00			
Department of Microscopy.....	255 00			
Histological Laboratory.....	605 00			
Mechanical Laboratory.....	115 00			
Department of Practical Anatomy.....	3,315 00			
Diplomas.....	4,145 00	\$58,935 07		
Less fees, etc., refunded.....	2,375 40	56,559 67		
Sale of medicine, etc., at Hospitals.....		515 34		
Sales, etc., in Dental operating rooms.....		2,760 06		
Interest on Treasurer's bank account.....		364 15		
Miscellaneous reimbursements.....		1,757 95		
		\$191,253 60		
Amount applicable to Current expenses.....		\$137,560 48		
Amount applicable to Special purposes.....		53,694 14	\$191,253 60	
<b>DISBURSEMENTS:</b>				
For Current expenses.....		\$143,470 53		
Less students' fees, etc., refunded.....		2,375 40		
<i>Special Purposes:</i>				
Library building.....		\$15,732 22		
Increase of heating capacity.....		6,879 48		
Dental College.....		8,650 25		
Homeopathic Medical College.....		6,968 50		
Additional professor in Homeopathic Med. College.....		2,200 00		
University Hospital.....		3,560 84		
Homeopathic Hospital.....		3,803 64		
Eye and Ear Ward.....		14 78		
General Library.....		10,832 58		
Mechanical Laboratory.....		1,521 07		
Assistance in Mechanical Laboratory.....		1,000 00		
Physiological Laboratory.....		1,195 43		
Physical Laboratory.....		1,606 45		
Totals.....			\$191,253 60	
Less paid during year from Current expense receipts.....				
Balance, Sept. 30, 1883—Current Expense account.....		\$26,049 74		
" Sept. 30, 1883—Special accounts.....		39,276 24	45,326 08	
" Sept. 30, 1884—Current expense account.....		\$16,545 06		
" Sept. 30, 1884—Special accounts.....		10,486 86		
For Summary, see p. 186.			\$236,560 28	

\* Less than shown by Treasurer's account current for quarter ending Sept. 30, 1883, by \$ of errors, since corrected.

† More than shown by Treasurer's account current for quarter ending Sept. 30, 1883, by \$ because of an error since corrected.

• See notes "a" and "b."

# AUDITOR GENERAL.

153.—Classification of Receipts and Disbursements of the State No. during the Fiscal Year closing September 30, 1884.

				Recd
<b>State Treasury—</b>				
Interest on Normal School Fund....	\$4,977 51			
Appropriation for current expenses	28,287 86	\$33,265 37		
tuition .....	\$2,677 50			
Laboratory Fees.....	63 00			
Diplomas.....	267 00	2,908 50		
Miscellaneous reimbursements.....		11 20		
		<u>\$35,483 07</u>		
receipts applicable to current expenses.....		\$35,483 07		
transfer to Library account.....		1,500 00	\$33,983 07	
receipts applicable to special purposes.....		80 00		
transfer from current expense account.....		1,500 00	1,500 00	\$35,4
<b>RENTS:</b>				
expenses.....				
<b>Purposes—</b>				
Library.....			\$1,480 70	
Architect's fees.....			113 80	
Hiring buildings.....			784 91	
Painting buildings.....			15 00	
Building outhouses.....			450 00	
<b>Totals.....</b>				\$35,4
pt. 30, 1883—Special accounts.....		\$2,000 66		
pt. 30, 1883—Current expense account—overdrawn.....		586 09		1,4
pt. 30, 1884—Special accounts.....		\$676 25		
pt. 30, 1884—Current expense account—overdrawn.....		306 63		
<b>or Summary, see p. 196.</b>				\$36,8

**Table No. 159.—Classification of Receipts and Disbursements of the State Agricultural College, during the Fiscal Year closing September 30, 1884.**

			Receipts.	Dis- bursements.
<b>RECEIPTS:</b>				
<i>From State Treasury:</i>				
Interest on Agricultural College Fund.....	\$27,402 94			
Appropriation for current expenses.....	8,385 00			
Appropriation for special purposes.....	21,921 00	\$57,708 94		
College Dues, etc.....	\$3,364 41			
Less fees refunded.....	6 40	\$3,358 01		
Farm department.....	4,252 71			
Horticultural department.....	1,252 33			
Chemical department.....	100 00	8,963 05		
Sale of land.....		1,100 00		
Miscellaneous earnings and reimbursements.....		1,935 69		
		\$60,708 68		
Am't of receipts applicable to current expenses.....	\$47,676 93			
Add transfer from special account, under Sec. 2 Act 236, 1879.....	89 00	\$47,715 93		
Am't of receipts applicable to special purposes.....	\$22,031 75			
Deduct transfer to current expense account, under Sec. 2 Act 236, 1879.....	89 00	21,992 75	\$60,708 68	
<b>DISBURSEMENTS:</b>				
For current expenses.....		\$44,442 26		
Less students' fees refunded.....		6 40		
Special purposes:				
Professor's house.....		\$2,480 43		
Horticultural department.....		965 86		
Farm department.....		2,034 18		
Botanical department.....		1,130 64		
Department of Mathematics and Engineering.....		357 97		
Department of Zoology.....		974 34		
Chemical department.....		837 19		
Department of Botany and Horticulture.....		27 68		
Mechanical department.....		30 66		
Mechanical tools.....		619 26		
Library.....		1,554 43		
Repairs on building.....		3,772 83		
Farmers' Institutes.....		379 71		
Water-works.....		1,580 91		
Bolter house.....		3,667 08		
Totals.....		\$60,708 68	\$60,708 68	
Balance Sept. 30, 1883—Current expense account.....	\$2,579 21			
" Sept. 30, 1883—Special accounts, (overdrawn).....	448 64	2,130 57		
" Sept. 30, 1884—Current expense account.....	\$5,850 26			
" Sept. 30, 1884—Special accounts.....	1,371 54			
For summary see p. 193.			\$71,539 25	\$71,539 25

\* \$800 for C. & G'd T'k R'y right of way.

**100.—Classification of Receipts and Disbursements of the State Public School during the Fiscal Year closing September 30, 1884.**

			Receipts.	Disbursements.
<b>State Treasury:</b>				
Appropriation for current expenses.....	\$38,250 00			
Appropriations for special purposes.....	900 00	\$39,150 00		
Land garden.....		159 48		
Unannounced earnings and reimbursements.....		83 63		
		<u>\$39,342 11</u>		
Applicable to current expenses.....	\$38,443 11			
Applicable to special purposes.....	900 00	\$39,342 11	\$39,342 11	
<b>EXPENDITURES:</b>				
Current expenses.....				\$38,535 00
<b>Special Purposes:</b>				
Changing hospital to cottage.....	\$201 85			
Erecting hospital.....	953 44			
Furniture.....	682 55			
Improvements in ice-house.....	300 00			
Washing machines.....	366 86			
Radiators.....	49 26			3,605 94
				<u>3,605 94</u>
<b>Balance:</b>				
Sept. 30, 1883—Current expense account.....	\$107 89		\$39,342 11	\$41,092 86
Sept. 30, 1883—Special accounts.....	1,655 86		1,763 35	
				<u>12 00</u>
Sept. 30, 1884—Current expense account.....				
<b>Summary see p. 103.</b>			\$41,105 46	\$41,105 46

**Table No. 161.—Classification of Receipts and Disbursements of the Institution for the Deaf and Dumb, during the Fiscal Year closing September 30, 1884.**

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
<i>From State Treasury:</i>				
Appropriation for Current expenses..	\$52,750 00			
Appropriations for Special purposes..	23,102 16	\$75,852 16		
Board and tuition.....	842 50			
Shoe shop.....	1,605 33			
Cabinet shop.....	359 00			
Printing office.....	50 07			
Sewing department.....	222 30			
Farm and garden.....	586 57	1,296 66		
Miscellaneous reimbursements.....		705 19		
		\$90,454 00		
Amount applicable to Current expenses.....	\$52,225 84			
Add transfer from Special accounts.....	94	\$52,225 58		
Amount applicable to Special purposes.....	\$23,218 66			
Deduct transfer to current expense account.....	94	23,218 42	\$90,454 00	
<b>DISBURSEMENTS:</b>				
<i>For Current expenses:</i>				
<i>Special Purposes:</i>				
New buildings, etc.....		\$34,923 26		
Water supply.....		1,145 28		
Painting and calcimining.....		510 55		
Wood-shed.....		300 00		
Wire guards for windows.....		350 00		
Relaying walks.....		800 00		
Fire escapes.....		500 00		
Inside blinds, etc.....		300 00		
Repairing stone steps.....		411 00		
Library.....		125 78		
Indigent pupils.....		2,768 68		
Totals.....			\$90,454 00	\$90,454 00
Balance, Sept. 30, 1883—Current expense account.....	31,116 29			
" Sept. 30, 1883—Special accounts.....	4,630 22	5,746 51		
" Sept. 30, 1884—Current expense account—overdrawn...	354 82			
" Sept. 30, 1884—Special accounts.....	712 44			
For Summary, see p. 126.			\$96,200 51	\$96,200 51

# AUDITOR GENERAL.

32.—Classification of Receipts and Disbursements of the School for during the Fiscal Year September 30, 1884.

			Receipts.
<b>Treasury:</b>			
Appropriation for current expenses.....	\$32,276 25		
Appropriations for special purposes.....	32,333 34	\$64,609 59	
Shop.....		571 03	
Work-room.....		57 00	
Of farm produce.....		345 97	
Miscellaneous earnings and reimbursements.....		83 17	
		<u>\$63,646 81</u>	
Available to current expenses.....		\$33,513 47	
Available to special purposes.....		32,333 34	\$65,846 81
<b>RECEIPTS:</b>			
From expenses.....			
<b>Purposes:</b>			
High wing.....		\$27,144 84	
High wing.....		11,847 40	
Residence for Superintendent.....		8,212 56	
Shipping buildings.....		1,386 47	
Lighting streets and grounds.....		837 67	
		<u>\$49,428 94</u>	
			\$85,646 81
1883—Current expense account.....		\$1,471 27	
1883—Special accounts.....		22,912 74	30,884 01
1884—Current expense account.....		\$2,787 10	
1884—Special accounts.....		12,826 94	
		<u>\$15,614 04</u>	
Summary see p. 198.			\$96,000 81

**Table No. 161.—Classification of Receipts and Disbursements of the Institution for the Deaf and Dumb, during the Fiscal Year closing September 30, 1884.**

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
<i>From State Treasury:</i>				
Appropriation for Current expenses..	\$53,750 00			
Appropriations for Special purposes..	23,102 16	\$76,852 16		
Board and tuition.....	\$42 50			
Shoe shop.....	1,605 28			
Cabinet shop.....	350 00			
Printing office.....	60 07			
Sewing department.....	253 29			
Farm and garden.....	366 87	2,896 66		
Miscellaneous reimbursements.....		706 18		
		\$30,454 00		
Amount applicable to Current expenses.....	\$54,235 34			
Add transfer from Special accounts.....	24	\$54,235 58		
Amount applicable to Special purposes.....	\$23,216 66			
Deduct transfer to current expense account.....	21	23,216 45	\$30,454 00	
<b>DISBURSEMENTS:</b>				
<i>For Current expenses:</i>				
<i>Special Purposes:</i>				
New buildings, etc.....		\$34,923 95		
Water supply.....		1,145 25		
Painting and calcimining.....		510 55		
Wood-shed.....		300 00		
Wire guards for windows.....		350 00		
Relaying walks.....		300 00		
Fire escapes.....		500 00		
Inside blinds, etc.....		300 00		
Repairing stone steps.....		411 00		
Library.....		126 79		
Indigent pupils.....		2,763 66		
Totals.....			\$30,454 00	\$35,500 00
Balance, Sept. 30, 1883—Current expense account.....	\$1,116 29			
" Sept. 30, 1883—Special accounts.....	4,630 23	5,746 51		
" Sept. 30, 1884—Current expense account—overdrawn...	\$34 89			
" Sept. 30, 1884—Special accounts.....	713 44			
For Summary, see p. 136.			\$35,200 51	\$35,200 51

## ERRATA.

In the above table (No. 161) the receipts from *State Treasury* should read as follows, viz.:

Appropriation for Current Expenses..	\$48,750 00	
Appropriation for Special Purposes..	28,102 16	\$76,852 16



# AUDITOR GENERAL.

163.—Classification of Receipts and Disbursements of the School for the Year ending September 30, 1884.

			Receipts.	Disbursements.
<b>From the Treasury:</b>				
Appropriation for current expenses.....	\$32,275 25			
Appropriations for special purposes.....	32,333 34	\$64,609 59		
Room shop.....		571 03		
Teachers' work-room.....		87 05		
Value of farm produce.....		345 27		
Miscellaneous earnings and reimbursements.....		33 17		
		<u>\$65,646 81</u>		
Applicable to current expenses.....		\$35,513 47		
Applicable to special purposes.....		32,333 34	\$65,646 81	
<b>From other sources:</b>				
Current expenses.....				\$31
<b>Special Purposes:</b>				
South wing.....		\$27,144 84		
North wing.....		11,347 40		
Residence for Superintendent.....		8,212 56		
Furnishing buildings.....		1,386 47		
Paving streets and grounds.....		327 87		48
		<u>\$48,419 14</u>		
			\$65,646 81	\$80
Sept. 30, 1883—Current expense account.....		\$1,471 27		
Sept. 30, 1883—Special accounts.....		23,912 74	30,384 01	
		<u>\$25,384 01</u>		
Sept. 30, 1884—Current expense account.....		\$2,727 10		
Sept. 30, 1884—Special accounts.....		12,836 94		15
		<u>\$15,564 04</u>		
			\$80,050 82	\$95
Summary see p. 198.				

**Table No. 163.—Classification of Receipts and Disbursements of the Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1884.**

			Receipts.	D
<b>RECEIPTS:</b>				
<i>From State Treasury:</i>				
Appropriations for Special purposes.....	\$8,545 70			
Support of permanent patients.....	103,778 17			
Support of non-resident patients.....	2,804 20			
Support of insane soldiers.....	4,843 98			
Support of insane criminals....	2,835 00	\$123,495 05		
Support of county patients.....	\$39,925 88			
Support of private patients.....	\$19,800 76			
Less advance payments re- funded.....	348 83	19,031 94	50,027 33	
Miscellaneous earnings and reimbursements.....			673 65	
			\$183,195 02	
Amount applicable to Current expenses.....	\$174,849 83			
Add transfer from special account <sup>1</sup> .....	168 75	\$174,818 07		
Amount applicable to special purposes.....	\$8,545 70			
Deduct transfer to Current expense account <sup>1</sup> .....	168 75	8,376 95	\$183,195 02	
<b>DISBURSEMENTS:</b>				
For Current expenses.....		\$172,658 11		
Less advance payments for maintenance of private patients refunded.....		673 65		
Special Purposes:				
Officers' salaries.....		\$8,545 70		
Infirmary.....		1,867 90		
Painting and pencilling walls.....		2,068 54		
Woven wire mattresses.....		113 79		
Totals.....			\$183,195 02	
Balance, Sept. 30, 1883—Current expense account.....		\$43,960 24		
" Sept. 30, 1883—Special accounts—overdrawn.....		4,906 89	29,013 35	
" Sept. 30, 1884—Current expense account.....		\$46,913 85		
" Sept. 30, 1884—Special accounts—overdrawn.....		8,084 87		
For Summary, see p. 198.			\$223,208 37	

<sup>1</sup> Under Sec. 2, Act 236 of 1879.

# AUDITOR GENERAL.

104.—Classification of Receipts and Disbursements of the East  
 lum for the Insane, during the Fiscal Year closing September

<b>State Treasury:</b>		
Appropriations for special purposes.....	\$11,250 00	
Support of permanent patients.....	75,983 95	
Support of non-resident patients.....	2,700 10	
Support of insane soldiers.....	251 01	
Support of insane criminals.....	906 89	\$91,193 01
Support of county patients.....		47,597 01
Support of private patients.....		15,875 81
Farm and stock.....		772 91
Miscellaneous earnings and reimbursements.....		1,315 51
		<u>\$156,823 41</u>
Applicable to Current expenses.....		\$145,273 41
Applicable to Special purposes.....		<u>11,250 00</u>
<b>EXPENSES:</b>		
Current expenses.....		
Special purposes:		
Officers' salaries.....		\$8,400 00
Books and pictures.....		150 00
Additional power boiler.....		2,850 00
		<u></u>
<b>Totals.....</b>		
Sept. 30, 1883—Current expense account.....		\$20,100 94
Sept. 30, 1883—Special accounts.....		<u>168 11</u>
Sept. 30, 1884—Current expense account.....		\$37,124 61
Sept. 30, 1884—Special accounts.....		<u>38 00</u>
For Summary see p. 108.		

than shown by Treasurer's account current for Sept. 30, 1883, in  
 ants, since corrected.  
 re than shown by Treasurer's account current for Sept. 30, 1884, in  
 ants, not yet corrected.

105.—Classification of Receipts and Disbursements of the No  
 the Insane, during the Fiscal Year closing September 30

State Treasury, for building and special purposes.....	
Farm.....	
<b>EXPENSES:</b>	
<b>Building and Special Purposes:</b>	
Architect's fees.....	
Construction.....	
Salaries of Superintendents, Treasurer, et al.....	
Farm, ditching, etc.....	
Incidentals.....	
<b>Totals.....</b>	
September 30, 1883—Special accounts.....	
September 30, 1884—Special accounts.....	

Summary see p. 108.

**Table No. 166.**—*Classification of Receipts and Disbursements of the Asylum for Insane Criminals during the Fiscal Year closing September 30, 1884.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury, for building and special purposes.....	\$27,589 23	
<b>DISBURSEMENTS:</b>		
For Services and expenses of architect.....		\$2,100 00
Labor and material.....		24,100 00
Implements of labor.....		400 00
Advertising.....		100 00
Freight, etc.....		100 00
Services and expenses of members of Board of Managers.....		100 00
Salaries of treasurer and clerk.....		100 00
Incidentals.....		100 00
<b>Totals.....</b>	<b>\$27,589 23</b>	<b>\$26,500 00</b>
Balance, Sept. 30, 1884.....		
<b>For Summary see p. 196.</b>	<b>\$27,589 23</b>	<b>\$27,500 00</b>

**Table No. 167.**—*Classification of Receipts and Disbursements of the State Reform School during the Fiscal Year closing September 30, 1884.*

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury:				
Appropriation for current expenses.....	\$56,250 00			
Appropriations for special purposes.....	20,000 00	\$76,250 00		
Boys' labor.....	\$8,879 20			
Farm and stock.....	571 60			
Admission of visitors.....	236 00			
Interest on bank deposits.....	309 42			
Miscellaneous earnings and reimbursements.....	877 78	10,651 00		
		<b>\$86,914 00</b>		
Amount of receipts applicable to current expenses.....	\$86,314 00			
Add transfer from special accounts.....	160 62	\$86,474 62		
Amount of receipts applicable to special purposes.....	\$20,600 00			
Deduct transfer to current expense account....	160 62	20,439 38	\$86,914 00	
<b>DISBURSEMENTS</b>				
For current expenses.....				\$56,314 00
Building, etc.....				15,000 00
<b>Totals.....</b>			<b>\$86,914 00</b>	<b>\$71,314 00</b>
Balance Sept. 30, 1883—Current expense account.....	* \$1,096 70			
" Sept. 30, 1883—Special accounts.....	645 71	* 1,742 41		
" Sept. 30, 1884—Current expense account.....	30,184 81			
" Sept. 30, 1884—Special accounts.....	5,417 82			14,000 00
<b>For Summary, see p. 196.</b>			<b>\$88,656 41</b>	<b>\$86,314 00</b>

\* \$0.50 more than shown by Treasurer's account current for Sept. 30, 1883, because of an error in the accounts, since corrected.

# AUDITOR GENERAL.

1884.—Classification of Receipts and Disbursements of the State and  
for Girls, during the Fiscal Year closing September 30, 1884.

			Rec.
<b>Treasury:</b>			
Appropriation for Current expenses.....	\$29,595 50		
Appropriation for Special purposes.....	18,890 00	\$48,485 50	
Engineering department.....		174 32	
Land and stock.....		267 84	
Interest on deposits.....		91 05	
Provision of visitors.....		32 30	
Miscellaneous earnings and reimbursements.....		67 50	
		<u>\$49,110 12</u>	
Applicable to Current expenses .....		\$30,137 46	
Applicable to Special purposes.....		18,981 66	\$49,
<b>WTS:</b>			
Current expenses.....			
Special purposes:			
Library and school books.....		389 72	
Improving grounds.....		155 00	
Building one cottage.....		24,258 74	
For hose, hose cart, ladders, etc.....		83 50	
		<u>\$3,059 73</u>	\$49,
Sept. 30, 1883—Current expense account, overdrawn...		10,101 52	7,
Sept. 30, 1883—Special accounts.....			
		<u>\$4,502 92</u>	
Sept. 30, 1884—Special accounts.....		740 85	
Sept. 30, 1884—Current expense account.....			
Summary, see p. 198.			336,

than shown by Treasurer's account current for Sept. 30, 1884, in co-  
accounts, uncorrected at date.

**Table No. 109.—Classification of Receipts and Disbursements of the State House of Correction, during the Fiscal Year closing September 30, 1884**

			Receipts.	Disb. ms.
<b>RECEIPTS:</b>				
From State Treasury:				
Appropriation for current expenses.....	\$82,000 00			
Appropriations for special purposes.....	1,700 00	\$83,700 00		
Labor of inmates.....	\$36,742 93			
Bone work.....	189 43			
Board of employees, et al.....	2,519 40			
Admission of visitors.....	429 00	39,890 76		
Miscellaneous earnings and reimbursements.....		5,283 67		
		<u>\$128,874 43</u>		
Amount applicable to current expenses.....		\$128,884 78		
Amount applicable to special purposes.....		1,989 65	\$128,874 43	
<b>DISBURSEMENTS:</b>				
For current expenses.....				\$128,
Special purposes:				
Library.....		\$843 83		
General repairs.....		1,750 57		
Extra room for boiler.....		300 00		
Ventilating shops.....		300 00		
Steam boilers, etc.....		302 48		
Water and gas.....		192 14		
Heating dry kilns.....		40 28		
Repainting cornice.....		78 85		
Erecting gallery in chapel.....		3 80		
New engine-room and stack.....		19 00		
Rebuilding west gate.....		8 54		
Rebuilding ovens.....		30		
Rebuilding engine-room.....		3 87		
Washing machines.....		48 50		
Additional work shops.....		5 21		
Surgical instruments.....		1 15		
Stools for dining-room.....		1 08		
Fifty-two tables.....		18 40		
Convict percentage.....		11 75		
Fencing grounds.....		153 00		
Totals.....			\$128,874 43	\$128,
Balance, Sept. 30, 1883—Current expense account.....		\$1,265 43		
" Sept. 30, 1883—Special accounts.....		2,545 06	3,810 49	
" Sept. 30, 1884—Current expense account.....		\$2,629 71		
" Sept. 30, 1884—Special accounts.....		850 96		
For summary, see p. 196.			\$128,884 93	\$132,

# AUDITOR GENERAL.

170.—Classification of Receipts and Disbursements of the State Prison  
Fiscal Year closing September 30, 1884.

			Rec
<b>State Treasury:</b>			
For Current expenses.....	\$12,086 65		
Appropriations for Special purposes .....	3,300 00		
Amount collected of contractors for convict labor, by Warden, and paid into State Treasury, under act 4, of 1879 .....	59,855 55	\$82,042 20	
Net labor, exclusive of overwork credited to convicts.....	\$63,865 91		
For shop and baths.....	240 45		
Admission of visitors.....	2,213 60	65,819 96	
Other miscellaneous earnings and reimbursements.....		9,488 68	
Net deposits, including overwork credited to convicts.....		7,575 95	
<b>Gross receipts.....</b>		<b>\$164,926 77</b>	
Deduct amount paid into State Treasury under Act 4 of 1879.....		59,855 55	
<b>Net receipts.....</b>		<b>\$105,071 22</b>	
Applicable to Current expenses.....		\$101,987 88	
Applicable to Special purposes.....		3,303 33	\$10
<b>EXPENDITURES:</b>			
Current expenses.....		\$102,633 85	
Amount paid into State Treasury under act 4 of 1879.....		59,855 55	
<b>Special purposes:</b>			
For convict wing.....	\$800 23		
For school and wareroom.....	270 12		
For maintenance.....	22 50		
For moving Cooper street.....	3,164 63	4,257 47	
<b>Gross disbursements.....</b>		<b>\$168,546 87</b>	
Deduct amount paid into State Treasury under Act 4 of 1879.....		59,855 55	
<b>Net disbursements.....</b>		<b>\$108,691 32</b>	
<b>Totals.....</b>			<b>\$10</b>
pt. 30, 1883—Current expense accounts.....		\$1,663 34	
pt. 30, 1883—Special accounts.....		6,221 52	
pt. 30, 1884—Current expense account.....		\$997 35	
pt. 30, 1884—Special accounts.....		5,267 41	
<b>Summary, see p. 128.</b>			<b>\$11</b>

**Table No. 171.—Classification of Receipts and Disbursements of the Quartermaster General's Department, during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$40,000 00	
Gov. Josiah W. Begole, check No. F 33,678 on Treasury of the United States.....	31,759 45	
Sale of condemned military stores.....	313 50	
<b>DISBURSEMENTS:</b>		
For Rent of armories.....		\$7,000 00
Care, etc., of arms.....		1,000 00
Tents, flags, and guidons.....		2,000 00
Quartermaster's stores.....		1,000 00
Compilation of Militia Laws and Sharp's Rifle Manual.....		1,000 00
Printing, binding, etc.....		1,000 00
Allowance for incidentals at Regimental and Company headquarters.....		2,000 00
Expenses attending election of officers.....		1,000 00
Services and expenses of State Military Board.....		1,000 00
Services of clerks, armorer, et al.....		1,000 00
Traveling expenses of State Military officers.....		1,000 00
Incidental expenses of State Military offices.....		1,000 00
Miscellaneous purposes.....		1,000 00
<b>Expenses of Encampment:</b>		
Transportation of troops.....	\$5,000 81	
Subsistence of troops.....	1,000 73	
Pay of officers and men.....	18,512 84	
Pay of bands.....	500 00	
Drugs and medicines.....	791 49	
Prize medal.....	75 00	
Incidentals.....	6,430 77	\$3,000 00
Expenses of Rifle Team at Creedmoor, etc.....		1,000 00
<b>Totals.....</b>	<b>\$72,072 95</b>	<b>\$55,000 00</b>
Balance, Sept. 30, 1883.....	10,823 01	
" Sept. 30, 1884.....		27,000 00
<b>For summary, see p. 128.</b>	<b>\$82,895 96</b>	<b>\$82,000 00</b>

\* The voucher for \$1,200.00 referred to in a footnote in Table No. 173, Auditor General's Report for 1883, was subsequently withdrawn, and an amended account current filed, showing balance here stated. Detailed vouchers for the expenses incurred at Creedmoor were filed with accounts for June, 1884.

**Table No. 172.—Classification of Receipts and Disbursements of the State Military Board during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$4,000 00	
<b>DISBURSEMENTS:</b>		
For Maintaining disabled soldiers at Harper Hospital, Detroit.....		\$1,200 00
Transportation of soldiers.....		1,000 00
Salary of Superintendent of "Soldiers' Home".....		1,000 00
Stationery and printing.....		1,000 00
<b>Totals.....</b>	<b>\$4,000 00</b>	<b>\$4,200 00</b>
Balance, Sept. 30, 1883.....	1,212 37	
" Sept. 30, 1884.....		2,000 00
<b>For Summary, see page 128.</b>	<b>\$5,212 37</b>	<b>\$6,200 00</b>

\$0.20 less than shows by Treasurer's account current for Sept. 30, 1884, because of an error in the accounts uncorrected at date.



**No. 173.—Classification of Receipts and Disbursements of the State Pioneer Society during the Fiscal Year closing September 30, 1884.**

	Receipts	Disbursements.
<b>Receipts:</b>		
From State Treasury:		
Appropriation for the collection of a library, etc...	\$700 00	
Appropriation for publishing "Pioneer Collections"	1,800 00	
	\$2,500 00	
Membership fees.....	60 00	
Sale of "Pioneer Collections".....	37 80	
Sale of song books.....	96	
<b>Disbursements:</b>		
For Paper for Vol. IV of "Pioneer Collections".....		\$345 10
Proof-reading on Vols. IV. and V. ....		200 00
Printing and binding.....		1,013 42
Books, etc.....		105 00
Postage, stationery, and express.....		60 42
Traveling expenses of members of committees.....		307 83
Incidentals.....		55 15
<b>Totals.....</b>	<b>\$2,607 46</b>	<b>\$2,086 92</b>
Sept. 30, 1883.....	396 55	
Sept. 30, 1884.....		917 03
<b>Summary, see p. 198.</b>	<b>\$3,004 01</b>	<b>\$3,004 01</b>

**No. 174.—Classification of Receipts and Disbursements on account of the Geological Survey during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
<b>Receipts:</b>		
<b>Disbursements:</b>		
Expenses of survey.....		\$424 27
Salary of State Geologist.....		2,000 00
Microscope, etc.....		129 25
Office rent and miscellaneous expenses.....		215 07
<b>Total.....</b>		<b>\$2,768 59</b>
Sept. 30, 1883.....	\$2,513 71	
Sept. 30, 1884—overdrawn.....	254 88	
<b>Summary, see p. 198.</b>	<b>\$2,768 59</b>	<b>\$2,768 59</b>

**Table No. 175.—Classification of Receipts and Disbursements on account of the Immigration Agency, during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$3,000 00	
<b>DISBURSEMENTS:</b>		
For Advertising.....		\$1,500 00
Postage, express, freight, etc.....		1,000 00
Translating and publishing pamphlets, etc.....		400 00
Services of clerks, janitor, etc.....		300 00
Office rent.....		200 00
Incidental expenses.....		200 00
<b>Totals.....</b>	<b>\$3,000 00</b>	<b>\$3,600 00</b>
Balance, Sept. 30, 1883—overdrawn.....		600 00
" Sept. 30, 1884.....		700 00
<b>For Summary, see p. 198.</b>	<b>\$3,000 00</b>	<b>\$3,600 00</b>

**Table No. 176.—Classification of Receipts and Disbursements of the Fish Commission, during the Fiscal Year ending September 30, 1884.**

		Receipts.	Disbursements.
<b>RECEIPTS:</b>			
From State Treasury:			
Appropriation for current expenses.....	\$10,000 00		
Earnings and reimbursements.....	699 18	\$10,699 18	
<b>DISBURSEMENTS:</b>			
For Current expenses.....	\$11,189 96		\$11,189 96
Special purposes.....	4,945 23		
<b>Totals.....</b>		<b>\$10,699 18</b>	<b>\$11,189 96</b>
Balance, Sept. 30, 1883—Special account.....	\$4,965 13		
" Sept. 30, 1883—Current expense account.....	579 44	5,544 57	
" Sept. 30, 1884—Special account.....	2 91		
" Sept. 30, 1884—Current expense account (overdrawn)...	11 36	1 45	
<b>For Summary, see p. 198.</b>		<b>\$16,135 20</b>	<b>\$11,189 96</b>

\*Balance, \$6.30 more than shown by Treasurer's account current for Sept. 30, 1884, because of uncorrected error of 20 cents in previous year's accounts, also an uncorrected error of \$5.00 in current year's accounts.

**177.—Classification of Receipts and Disbursements of the Soldiers and Sailors' Monument Association during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
RENTS:		
rent expenses .....		\$73 89
for special purposes .....		350 00
<b>Total</b> .....		<b>\$423 89</b>
Balance, Sept. 30, 1883, current expense account .....	\$300 00	
Sept. 30, 1883, special account .....	350 00	
	<b>\$650 00</b>	
Balance, Sept. 30, 1884, current expense account .....		17 11
		<b>\$17 11</b>
<b>Total</b> .....	<b>\$650 00</b>	<b>\$650 00</b>

See p. 198.

**178.—Classification of Receipts and Disbursements of the Superintendents of Jackson County for the Maintenance of Edward Murphy during the Fiscal Year closing September 30, 1884.**

	Receipts.	Disbursements.
From the Treasury .....	\$375 00	
RENTS:		
for coal and washing .....		\$230 00
for cleaning .....		58 24
for materials .....		1 25
<b>Total</b> .....		<b>\$289 49</b>
Balance, Sept. 30, 1883, overdrawn .....	\$375 00	
Sept. 30, 1884 .....		85 58
		<b>\$85 58</b>
<b>Total</b> .....	<b>\$375 00</b>	<b>\$375 00</b>

See p. 198.



















Table No. 181.—Summary of Annual Analysis of State Treasury Receipts.

ANALYSIS OF RECEIPTS.					
Gross Receipts.	Land Warrants.	Refundings and Reimbursements.	NET CASH RECEIPTS.		
			Total.	Not-Revenue.	Revenue.
\$44,769,588 36	\$3,586,291 86	\$7,478,538 37	\$33,704,756 14	\$2,111,218 97	\$35,593,539 17
2,206,949 55	72,383 25	48,086 75	2,066,451 57	485,141 64	1,583,309 93
1,744,406 29	34,445 67	30,585 30	1,679,375 83	531,560 63	1,147,814 99
1,833,624 77	32,668 14	31,676 97	1,769,479 68	532,807 39	1,237,172 27
2,260,914 44	70,350 32	12,820 52	2,277,743 60	527,948 08	1,749,795 52
2,225,812 77	67,951 74	82,676 45	2,075,184 58	533,046 92	1,542,087 96
2,792,321 90	54,967 35	108,301 25	2,638,050 30	612,757 60	2,011,592 70
2,807,228 07	51,018 31	103,900 84	2,452,370 92	580,555 69	1,871,415 23
2,916,064 45	112,440 62	99,475 65	2,704,167 98	580,699 64	2,143,278 34
2,752,797 63	48,183 65	11,000 00	2,617,949 56	507,311 56	2,109,938 00
2,302,618 42	84,215 20	69,262 58	2,153,140 64	789,879 07	1,363,261 57
\$69,519,588 65	\$4,214,613 08	\$8,152,701 30	\$57,152,273 27	\$12,714,068 89	\$69,866,342 16
\$69,519,588 65					

- a Footings of Table No. 182, p. 385, Auditor General's Report for 1874.  
 b See note "b," Table No. 255, Auditor General's Report for 1875.  
 c Footings of Table No. 5, Auditor General's Report for 1875.  
 d Footings of Table No. 4, Auditor General's Report for 1876.  
 e Footings of Table No. 6, Auditor General's Report for 1877.  
 f Footings of Table No. 6, Auditor General's Report for 1878.

from March 1, 1836, to September 30, 1884, inclusive.

## ANALYSIS OF DISBURSEMENTS.

NET CASH DISBURSEMENTS.			Refundings and Reimburse- ments.	Land Warrants.	Gross Disbursements.
Revenue.	Not-Revenue.	Total.			
31 19	\$7,394,592 63	\$3 83 83	\$7,478,588 87	\$3,588,291 85	\$43,089,314 04
37 43	478,781 98	49 39	48,086 78	72,382 23	3,000,097 87
74 73	596,101 80	76 53	30,885 30	34,445 87	1,909,707 49
05 98	516,407 75	13 78	31,678 97	32,668 14	2,238,058 84
31 73	510,342 76	74 48	12,830 52	70,850 39	2,570,345 32
05 06	554,052 34	57 40	82,878 48	67,951 74	2,019,885 59
34 01	602,840 81	74 83	108,304 25	54,867 35	1,830,948 42
99 35	558,552 51	51 86	108,900 84	51,016 31	2,392,569 01
56 64	544,240 20	96 84	99,475 85	112,440 69	2,351,513 31
08 61	494,108 94	15 57	87,844 42	48,183 65	3,438,463 84
40 47	740,927 68	77 15	69,262 58	84,215 20	3,238,554 93
13,194,072 18	\$12,815,869 40	\$36,009,941 38	\$6,152,701 30	\$4,214,613 08	\$68,377,255 96
Cash in Treasury, September 30, 1884.....					1,142,339 69
					\$69,519,595 65

Table No. 6, Auditor General's Report for 1879.

Table No. 6, Auditor General's Report for 1880.

Table No. 6, Auditor General's Report for 1881.

Table No. 6, Auditor General's Report for 1882.

Table No. 6, Auditor General's Report for 1883.

Table No. 6, Auditor General's Report for 1884.

—Refundings and Reimbursements on Receipt and Expenditure Sides of Analytical  
Accounts Received in one Fund, and Refunded or Reimbursed through Another Fund.

FUNDS AND ACCOUNTS.	EXCESS OF REFUNDINGS AND REIMBURSEMENTS.	
	Receipt Side	Expenditure Side.
.....	\$2,326,827 05	
.....		\$1,687,622 25
.....		11,250 00
.....		88,000 00
.....		848,000 00
.....		3,668 43
.....	1,399 95	
.....	\$12,600 05	
.....		1,656 53
.....	1,656 53	
.....	312 50	
.....	20,253 34	
.....		55,356 40
.....		489,365 31
.....	\$3,163,119 42	\$3,163,119 42

Table No. 183, p. 191, Auditor General's Report for 1883.





554,241 88	3,368 44	550,875 30	.....	550,875 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....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# AUDITOR GENERAL.

Receipts	and Reim- bursements	Total	Not- Revenue.	Revenue.	Not- Revenue.	Total	and Reim- bursements	Disbursements
32,116,031 71	\$5,400 32	32,110,631 39	347,340 49	32,063,290 90			\$5,400 32	\$5,400 32
547,333 39		547,333 39	10,353 45	536,980 93				
727,563 00		527,563 59	10,020 96	517,544 63				
312,904 08		512,904 08	10,343 45	502,560 63				
335,220 51		635,920 51	10,333 15	624,587 36				
531,740 82		531,740 82	12,339 30	519,401 52				
619,543 58	204 78	619,537 80	17,341 67	601,196 13			204 78	204 78
750,039 23		750,039 23	19,548 60	730,490 63				
676,941 03	9 00	676,933 03	20,452 53	656,479 50			9 00	9 00
583,074 06	2,063 34	580,989 82	22,442 04	558,547 78			2,063 34	2,063 34
302,508 81	400 00	302,108 81	21,431 54	280,677 27			400 00	400 00
36,533,042 53	\$6,089 44	36,544,943 09	\$228,396 67	36,341,556 42			\$6,089 44	\$6,089 44
16,305 00	Transfers.						Transfers.	8,561,143 09
36,569,247 53								36,569,247 53

A. G. Report for 1874. Table No. 216.

1875.

1876.

1877.

1878.

1879.

1880.

1881.

1882.

1883.

1884.

Footings.



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[illegible]



A. G. Report for 1874, Table No. 231		Footings	
1875	1876	1875	1876
\$2,321,467 97	\$2,321,467 97	\$2,321,467 97	\$2,321,467 97
51,566 98	51,566 98	51,566 98	51,566 98
63,394 68	63,394 68	63,394 68	63,394 68
47,737 58	47,737 58	47,737 58	47,737 58
63,347 80	63,347 80	63,347 80	63,347 80
71,979 90	71,979 90	71,979 90	71,979 90
111,785 38	111,785 38	111,785 38	111,785 38
158,193 00	158,193 00	158,193 00	158,193 00
913,573 50	913,573 50	913,573 50	913,573 50
139,997 17	139,997 17	139,997 17	139,997 17
60,728 26	60,728 26	60,728 26	60,728 26
\$2,303,084 20	\$2,303,084 20	\$2,303,084 20	\$2,303,084 20
29,304 30	29,304 30	29,304 30	29,304 30
\$2,332,388 20	\$2,332,388 20	\$2,332,388 20	\$2,332,388 20
Transfers.		Transfers.	
\$2,303,084 20	\$2,303,084 20	\$2,303,084 20	\$2,303,084 20
29,304 30	29,304 30	29,304 30	29,304 30
\$2,332,388 20	\$2,332,388 20	\$2,332,388 20	\$2,332,388 20

**Table No. 191.--Analysis of State Treasury Receipts and Disbursements during the Fiscal Years 1871 to 1884.**

[illegible]

Table No. 192.—Analysis of State Treasury Swamp Land Fund Receipts and Disbursements during Fiscal Years 1852 to 1884.

ANALYSIS OF RECEIPTS.					ANALYSIS OF DISBURSEMENTS.				
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	A. O. Report for 1874, Table No. 240	NET CASH DISBURSEMENTS.		Refundings and Reimbursements.	Gross Disbursements.
		Total.	Net Revenue.			Revenue.	Total.		
\$3,803,519 76	\$5,283 43	\$12,861 27	\$712,861 27	.....	A. O. Report for 1874, Table No. 240	.....	\$223,805 90	\$223,805 90	\$5,283 43
81,003 89	6,493 61	2,128 05	2,128 05	.....	" " 1875, " " 6	.....	4,045 77	4,045 77	6,493 61
47,642 25	87 50	13,109 78	13,109 78	.....	" " 1876, " " 4	.....	8,103 96	8,103 96	87 50
38,841 71	.....	6,173 57	6,173 57	.....	" " 1877, " " 6	.....	3,216 38	3,216 38	.....
82,545 63	.....	12,075 96	12,075 96	.....	" " 1878, " " 6	.....	3,971 67	3,971 67	.....
81,101 78	.....	12,685 31	12,685 31	.....	" " 1879, " " 6	.....	3,483 41	3,483 41	.....
63,500 49	.....	14,427 03	14,427 03	.....	" " 1880, " " 6	.....	2,680 00	2,680 00	.....
62,233 74	.....	11,903 41	11,903 41	.....	" " 1881, " " 6	.....	2,164 36	2,164 36	.....
130,101 99	.....	17,461 23	17,461 23	.....	" " 1882, " " 6	.....	3,204 81	3,204 81	.....
63,734 90	.....	15,351 25	15,351 25	.....	" " 1883, " " 6	.....	2,155 69	2,155 69	.....
117,523 23	.....	33,057 00	33,057 00	.....	" " 1884, " " 6	.....	2,693 98	2,693 98	.....
\$4,577,755 12	\$12,394 88	\$850,713 95	\$850,713 95	.....	..... Footings .....	.....	\$961,425 51	\$961,425 51	\$12,394 88
653,667 65	Transfers.								Transfers.
\$5,231,342 77									

a Includes \$3,084,375.06 of Land Warrants. b Includes \$73,382.23 of Land Warrants. c Includes \$64,444.67 of Land Warrants. d Includes \$32,682.14 of Land Warrants. e Includes \$70,350.32 of Land Warrants. f Includes \$67,951.74 of Land Warrants. g Includes \$54,617.35 of Land Warrants. h Includes \$61,014.31 of Land Warrants. i Includes \$112,440.69 of Land Warrants. j Includes \$45,183.63 of Land Warrants. k Includes \$64,215.20 of Land Warrants. l See notes a, b, c, d, e, f, g, h, i, j, k.



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Gross Receipts.		Net Cash Receipts.			Net Cash Disbursements.			Refundings and Reimbursements.		Gross Disbursements.
		Total.	Not-Revenue.	Revenue.						
\$493,553 29	\$1,415 84	\$497,117 45	\$497,117 45	\$0 00	A. G. Report for 1874, Table No. 248.	\$493,528 68	\$1,415 84	\$044,774 52		
7,800 53	16 80	7,817 33	7,817 33	0 00	" " 1875, " " 0	38,518 90	16 80	38,518 47		
7,358 81		7,358 81	7,358 81	0 00	" " 1876, " " 4	38,597 84		38,597 84		
7,083 61	35 84	7,119 45	7,119 45	0 00	" " 1877, " " 6	38,594 67	35 84	38,630 51		
7,227 00		7,227 00	7,227 00	0 00	" " 1878, " " 6	39,008 40		39,008 40		
8,044 29		8,044 29	8,044 29	0 00	" " 1879, " " 6	46,035 66		46,035 66		
6,069 17	35 70	6,104 87	6,104 87	0 00	" " 1880, " " 6	39,081 81	35 70	39,117 51		
5,736 68		5,736 68	5,736 68	0 00	" " 1881, " " 6	38,543 78		38,543 78		
4,621 04		4,621 04	4,621 04	0 00	" " 1882, " " 0	38,430 57		38,430 57		
4,372 51		4,372 51	4,372 51	0 00	" " 1883, " " 6	47,278 20		47,278 20		
3,793 17		3,793 17	3,793 17	0 00	" " 1884, " " 0	38,411 83		38,411 83		
\$490,509 52	\$1,534 18	\$497,975 34	\$497,975 34	\$940,837 70	.....Footings.....	\$1,328,815 04	\$1,534 18	\$1,330,347 22		
\$40,837 70	Transfers.									
\$1,330,347 22								\$1,330,347 22		



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Gross Receipts.	Refundings and Reimbursements	Net Cash Receipts.			A. G. Report for 1874, Table No. 232.	Net Cash Disbursements.			Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not-Revenue.	Revenue.		Total.	Not-Revenue.	Revenue.		
\$20,938 74	\$1,008 88	\$19,335 08	\$19,335 08	\$17,476 49	" " " " " " " " " " " "	\$36,811 67	\$19,335 08	\$17,476 49	\$208 71	\$37,015 28
6,886 53	16 80	6,889 73	6,889 73	7,927 10	" " " " " " " " " " " "	14,798 82	6,889 73	7,927 10	16 80	14,815 62
8,876 29	74 83	8,801 68	8,801 68	10,112 03	" " " " " " " " " " " "	18,918 69	8,801 68	10,112 03	74 83	18,993 59
6,889 53	13 60	6,876 93	6,876 93	8,386 64	" " " " " " " " " " " "	15,278 57	6,876 93	8,386 64	13 60	15,292 17
7,210 44	26 78	7,183 66	7,183 66	6,254 14	" " " " " " " " " " " "	13,437 90	7,183 66	6,254 14	26 78	13,464 68
7,623 52	17 75	7,610 77	7,610 77	9,031 53	" " " " " " " " " " " "	16,544 30	7,610 77	9,031 53	17 75	16,562 05
7,714 64		7,714 54	7,714 54	10,302 19	" " " " " " " " " " " "	17,916 73	7,714 54	10,302 19		17,916 73
9,573 37		9,573 37	9,573 37	10,945 53	" " " " " " " " " " " "	20,535 90	9,573 37	10,945 53		20,516 90
8,672 61		8,673 61	8,673 61	17,241 31	" " " " " " " " " " " "	26,013 33	8,673 61	17,241 31		26,013 33
14,121 06		14,121 06	14,121 06	13,130 91	" " " " " " " " " " " "	28,251 97	14,121 06	13,130 91		28,251 97
9,392 06		9,392 06	9,392 06	13,333 24	" " " " " " " " " " " "	27,634 20	9,392 06	13,333 24		27,624 22
\$107,903 67	\$1,769 23	\$106,151 45	\$106,151 45	\$128,050 01	.....Footings.....	\$234,201 46	\$106,151 45	\$128,050 01	\$302 27	\$234,553 73
131,767 31	Transfers.									5,117 25
\$239,670 98										\$239,670 98

Ledger Balance, Sept. 30, 1884.

Table No. 196.—Analysis of State Treasury Primary School Interest Fund Receipts and Disbursements during Fiscal Years 1899 to 1884 inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		A. G. Report for 1874, Table No. 254	Net Cash Disbursements.		Refundings and Reimbursements.
		Total.	Not-Revenue.		Revenue.	Not-Revenue.	
\$1,098,527 70	\$7,890 08	\$1,090,637 62	\$1,090,637 62	" " " " " "	\$1,759,059 88	\$1,090,637 62	\$7,890 08
48,884 04	983 23	49,867 27	49,867 27	" " " " " "	172,535 83	45,700 81	983 23
55,083 78	98 35	55,182 13	55,182 13	" " " " " "	169,701 10	54,970 41	98 35
43,006 86	78 33	43,085 19	43,085 19	" " " " " "	169,174 43	42,928 54	78 33
40,898 50	90 70	40,989 20	40,989 20	" " " " " "	194,401 86	40,805 80	90 70
42,254 06	41 89	42,295 95	42,295 95	" " " " " "	165,611 03	42,213 26	41 89
38,394 74	32 77	38,427 51	38,427 51	" " " " " "	189,561 11	38,361 97	32 77
33,036 14	.....	33,036 14	33,036 14	" " " " " "	500,530 71	33,036 12	.....
29,515 00	.....	29,515 00	29,515 00	" " " " " "	510,399 57	29,515 00	.....
27,743 26	16 20	27,759 46	27,759 46	" " " " " "	737,390 36	27,752 08	16 20
24,785 55	240 00	25,025 55	25,025 55	" " " " " "	706,686 47	24,555 53	240 00
\$1,980,086 59	\$9,471 45	\$1,970,615 14	\$1,970,615 14	.....Footings.....	\$5,394,960 75	\$1,970,615 14	\$9,471 45
5,753,129 20	Transfers.						Transfers
\$7,753,265 79							Leuger Balance, Sept. 30, 1884
							\$83,245 42
							\$7,753,265 79

Transfers  
Leuger Balance, Sept. 30, 1884

\$83  
863,245 42

\$7,753,265 79

**AUDITOR GENERAL.**

[illegible]

**Table No. 200.—Receipts to, and Expenditures from Territorial and State Treasuries during standing warrants, and the amount in the Treasury, or the amount overdrawn, at the close of the offices designated.**

FISCAL YEAR CLOSING	BALANCE AT COMMENCEMENT OF YEAR.		Receipts during Year.	Amount Available during Year.	Expenditures during Year.	BALANCE AT CLOSING OF YEAR.	
	Charged Treasurer.	Drawn Treasurer				Charged Treasurer.	Drawn Treasurer
Dec. 31, 1839.						\$74 00	
" 1840.	\$74 00		\$1,894 92	\$1,709 01	\$3,242 38		
" 1841.		\$473 37	3,735 00	3,291 63	2,800 29		\$473 37
" 1842.	401 34		4,580 71	4,962 05	1,062 27	3,009 78	
" 1843.	3,009 78		4,365 40	7,375 18	4,582 12	2,787 06	
" 1844.	2,787 06		5,109 30	7,806 36	3,445 44	4,450 92	
" 1845.	4,450 92		4,957 04	9,407 96	10,126 21		
Feb. 29, 1846.		712 95	3,596 95	2,878 00	1,056 55		1,221 45
Dec. 31, 1846.	1,221 45		116,373 29	117,594 74	90,464 18	27,130 56	
" 1847.	27,130 56		522,561 54	549,093 10	483,317 51	65,374 59	
" 1848.	65,374 59		1,666,389 70	1,732,744 29	1,016,823 59	715,920 71	
Nov. 30, 1849.	715,920 70		1,131,655 29	1,847,578 99	1,421,924 79	425,651 20	
" 1850.	425,651 20		1,135,146 12	1,580,797 32	1,554,312 53	2,484 79	
" 1851.	2,484 79		988,049 75	983,534 54	1,008,618 33		
" 1852.		38,083 79	374,889 54	336,785 85	554,241 04		
" 1853.		317,455 12	676,883 34	459,328 15	406,868 88	52,329 27	
" 1854.	52,329 27		419,935 77	472,345 04	444,648 26	27,686 78	
" 1855.	27,686 78		340,123 10	368,326 88	361,041 74	7,285 14	
" 1856.	7,285 14		2,035,270 18	2,043,555 32	1,976,315 97	68,339 35	
" 1857.	68,339 35		765,008 83	831,949 18	769,643 73	62,304 45	
" 1858.	62,304 45		383,283 57	424,588 02	372,911 47	51,681 55	
" 1859.	51,681 55		404,207 38	545,989 83	490,441 44	55,447 39	
" 1860.	55,447 39		429,268 28	484,715 57	446,355 40	38,360 27	
" 1861.	38,360 27		414,410 88	449,771 18	392,527 92	97,341 22	
" 1862.	97,341 22		451,082 97	543,326 30	431,918 97	116,407 28	
" 1863.	116,407 28		659,393 90	775,401 13	400,175 43	375,623 70	
" 1864.	375,623 70		610,499 97	806,326 67	433,469 57	562,856 10	
" 1865.	562,856 10		588,396 93	53 03	624,777 88	618,475 15	
" 1866.	516,475 15		511,271 70	46 85	639,778 81	387,968 04	
" 1867.	387,968 04		451,939 98	58 02	681,363 32	158,643 70	
" 1868.	158,643 70		865,720 35	83 05	848,016 85	176,347 20	
" 1869.	176,347 20		724,048 69	96 09	736,823 73	163,573 36	
" 1870.	163,573 36		692,486 09	69 46	730,441 43	125,418 02	
" 1871.	125,418 02		1,169,839 55	57 57	1,313,593 10		
" 1872.		28,334 53	95 10	80 57	806,053 09	200,207 49	
" 1873.	200,207 49		81 46	69 47	3,127,485 62	353,603 95	
" 1874.	353,603 95		21 17	25 12	2,001,680 37	440,044 75	
" 1875.	440,044 75		18 63	63 43	1,925,964 14	468,369 29	
" 1876.	468,369 29		90 99	89 96	1,791,385 18	579,904 80	
" 1877.	579,904 80		90 33	85 12	1,791,385 18	682,111 44	
" 1878.	682,111 44		27 47	36 91	1,874,511 76	1,130,227 15	
" 1879.	1,130,227 15		68 89	13 74	2,412,724 03	834,089 73	
" 1880.	834,089 73		23 72	13 44	2,094,806 47	436,307 57	
Sept. 30, 1871.	436,307 57		78 84	86 80	1,374,384 14	694,123 66	
" 1872.	694,123 66		96 22	90 88	1,374,384 14	977,224 03	
" 1873.	977,224 03		31 51	55 55	2,814,942 11	834,718 44	
" 1874.	834,718 44		85 78	79 17	1,995,804 85	1,070,274 33	
" 1875.	1,070,274 33		29 55	03 87	2,060,067 37	1,239,105 80	
" 1876.	1,239,105 80		08 28	12 79	1,908,507 49	1,084,016 28	
" 1877.	1,084,016 28		24 77	30 07	2,288,056 84	609,771 28	
" 1878.	609,771 28		14 44	85 67	2,570,345 32	400,340 25	
" 1879.	400,340 25		12 77	53 12	2,019,885 59	608,267 53	
" 1880.	608,267 53		21 90	69 43	1,810,946 42	1,578,643 01	
" 1881.	1,578,643 01		66 07	51 06	2,392,569 01	1,793,363 07	
" 1882.	1,793,363 07		84 45	46 52	2,551,513 31	1,757,933 21	
" 1883.	1,757,933 21		87 43	30 64	3,438,463 64	1,074,267 26	
" 1884.	1,074,267 26		18 42	85 63	3,238,544 93	1,142,330 69	
Aggregate ..	\$23,034,766 92	\$285,065 83	\$69,546,584 52	\$92,296,095 81	\$66,404,137 92	\$24,177,067 51	\$24,177,067 51
Territory...	10,723 19	1,192 32	28,019 32	27,550 19	25,971 96	11,911 49	11,911 49
State.....	\$23,024,043 63	\$283,873 51	\$69,518,565 20	\$92,268,535 33	\$66,377,265 96	\$24,165,156 02	\$24,165,156 02

<sup>1</sup> Taken from Treasurer's account in Auditor's Ledger to July 5, 1886; for following years Tables Nos. 134 and 135, Auditor General's Report for 1874, and Tables Nos. 201 and 202, *infra*.

<sup>2</sup> Difference between balance on Auditor's books of State Treasurer's account and amount in Treasury to Nov. 30, 1842, made up of outstanding warrants, and other matters; for remaining years the difference is equal to the outstanding warrants other than Internal Improvement Warrants.

<sup>3</sup> For 1839, 1840, 1841, as printed in Treasurer's Reports; for other years, from his cash account.



Table No. 201.—Net Cash Receipts, Land Warrant Receipts, Double and

TIME.	From Sale of Bonds.	From Direct Taxes.	From Specific Taxes.	From Sale of Lands. <sup>1</sup>	Interest on Part-Paid Lands. <sup>2</sup>
March 1, 1876, to Sep- tember, 30, 1874.....	\$5,751,256 32	\$10,104,946 48	\$4,935,570 07	\$5,751,256 32	\$2,924,879 27
Fiscal Year closing September 30, 1875.....		903,434 50	547,333 29	58,888 32	67,562 33
Fiscal Year closing September 30, 1876.....		321,232 50	527,565 50	86,884 30	77,903 92
Fiscal Year closing September 29, 1877.....		730,874 80	512,904 08	61,371 98	63,569 48
Fiscal Year closing September 30, 1878.....		1,071,021 30	635,220 51	86,570 73	62,010 11
Fiscal Year closing September 30, 1879.....		849,381 30	531,740 83	102,031 14	63,145 74
Fiscal Year closing September 30, 1880.....		1,153,096 21	619,337 80	152,960 71	57,447 87
Fiscal Year closing September 30, 1881.....		904,831 21	750,069 29	203,424 30	54,011 01
Fiscal year closing September 30, 1882.....		1,142,734 55	773,384 00	293,981 39	47,909 67
Fiscal Year closing September 30, 1883.....		1,021,091 23	830,999 23	198,045 54	50,812 25
Fiscal Year closing September 30, 1884.....		1,474,672 28	902,196 81	109,075 22	41,739 64
Footings.....	\$5,751,256 32	\$19,767,306 34	\$11,369,861 77	\$5,150,384 01	\$2,910,991 29

Deduct Net Cash and Gross Expenditures, See Table No. 202.....

Balance in Treasury, Sept. 30, 1884, Table No. 2.....

<sup>1</sup> See Table No. 203.<sup>2</sup> See Table No. 204.<sup>3</sup> See Table No. 181.<sup>4</sup> See Table No. 204, pp. 210 and 211 Auditor General's Report for 1883.<sup>5</sup> See Notes to Table No. 5, p. 9, Auditor General's Report for 1875.<sup>6</sup> See notes to Table No. 4, p. 9, Auditor General's Report for 1876.<sup>7</sup> See notes to Table No. 6, p. 12, Auditor General's Report for 1877.

Notes to Table No. 200, pages 240 and 241:

<sup>1</sup> Includes \$12.87 cross entry of January 14, 1859, being amount of Warrant No. 1243, issued January 19, 1842, in favor of C. B. H. Fessenden, charged to General Fund and credited to Treasurer; afterward this warrant was canceled before payment, as it was for the same amount as Warrant No. 1198, of February 16, paid June 3, 1842; Warrant No. 1198 was reported outstanding, and the discrepancy in balances, as appeared from the State Treasurer and Auditor General's books, was excessive by such amount until said cross entry of January 14, 1859.

<sup>2</sup> See note "a," p. 206, Auditor General's Report for 1881.<sup>3</sup> Executive office.<sup>4</sup> Insurance Bureau.



*the State Treasury, from March 1, 1886, to September 30, 1884, inclusive.*

Miscellaneous	Net Cash Receipts. <sup>2</sup>	Land Warrants. <sup>1</sup>	DOUBLE AND FICTITIOUS.		Gross. <sup>2</sup>	Years.
			Sale of Bonds.	Refundings and Re- imbursements.		
\$5,665,806 79	\$33,704,758 14	\$3,586,291 85	\$3,068,015 15 16,360 18	\$687,739 35 3,686,423 69	\$44,769,588 36	1874
471,113 72	2,082,451 57	72,382 23	17,985 57 00	14,129 70 16,030 38	3,208,929 53	1875
449,793 71	1,679,875 82	34,445 57	-----	3,131 99 27,453 41	1,744,406 29	1876
335,776 73	1,769,479 68	32,668 14	-----	572 52 31,104 45	1,833,624 77	1877
401,033 14	2,277,743 60	70,350 33	-----	1,626 98 11,193 54	2,360,914 44	1878
507,328 67	2,075,184 58	67,951 74	-----	39 28 82,687 17	2,225,812 77	1879
627,555 44	2,630,350 30	54,667 35	-----	1,380 49 106,923 78	2,793,321 90	1880
614,592 15	2,452,370 92	51,016 31	-----	3,445 02 100,455 82	2,607,268 07	1881
521,552 18	2,704,167 98	112,440 62	-----	210 14 90,265 71	2,916,084 45	1882
516,307 23	2,617,249 56	48,183 65	-----	6,182 14 81,189 28	2,752,797 63	1883
699,339 31	3,153,140 64	84,215 20	-----	1,840 99 67,421 59	3,306,618 42	1884
\$10,869,698 99	\$57,152,272 27	\$4,214,613 06	\$3,122,311 00	\$5,030,300 30	\$69,519,586 65	
-----	56,009,941 38	-----	-----	-----	68,377,255 96	
-----	\$1,142,330 89	-----	-----	-----	\$1,142,330 89	

1 to Table No. 6, p. 10, Auditor General's Report for 1876.  
 2 to Table No. 6, p. 10, Auditor General's Report for 1879.  
 3 to Table No. 6, p. 10, Auditor General's Report for 1880.  
 4 to Table No. 6, p. 10, Auditor General's Report for 1881.  
 5 to Table No. 6, p. 10, Auditor General's Report for 1882.  
 6 to Table No. 6, p. 10, Auditor General's Report for 1883.  
 7 to Table No. 6, p. 10, Auditor General's Report for 1884.

Table No. 202.—*Net Cash Expenditures, Land Warrant Expenditures, Double and Fictitious*

TIME.	STATE DEBT.			Interest Paid on Trust Funds. <sup>1</sup>	Interest on Part-Paid Lands, Paid to Educational Institutions. <sup>2</sup>	To State Institutions. <sup>3</sup>	For New State Offices and New Capitol
	Bonds.	Interest.	Exchange and Commis'n.				
March 1, 1836, to Sept. 30, 1874.....	\$3,300,479 76	\$4,613,579 90	\$179,433 58	\$2,417,232 08	\$1,355,488 86	\$4,063,188 38	\$412,542 64
Fiscal Year closing Sept. 30, 1875.	a 110,050 00	c 92,303 26	e 3,403 34	208,185 46	66,723 89	426,952 97	217,918 18
Fiscal Year closing Sept. 30, 1876.	b 53,000 00	d 84,422 50	e 2,040 11	213,158 40	72,256 69	435,383 58	225,342 35
Fiscal Year closing Sept. 30, 1877.	f 1,000 00	j 82,690 00	-----	241,438 70	26,785 19	504,189 29	209,110 19
Fiscal Year closing Sept. 30, 1878.	m 433,000 00	n 75,500 32	e 14,476 80	222,693 39	62,991 29	550,575 48	396,173 76
Fiscal Year closing Sept. 30, 1879.	o 8,000 00	p 56,530 00	-----	228,403 36	66,977 41	467,171 80	79,304 64
Fiscal Year closing Sept. 30, 1880.	-----	r 55,770 00	-----	236,889 37	42,207 87	438,530 49	3,020 14
Fiscal Year closing Sept. 30, 1881.	i 1,000 00	t 55,920 00	-----	960,017 19	363,299 74	590,451 72	3,728 13
Fiscal Year closing Sept. 30, 1882.	w 4,000 00	x 56,631 83	e 200 00	579,365 20	128,431 88	818,978 96	1,251 73
Fiscal Year closing Sept. 30, 1883.	z 591,000 00	ya 38,210 00	e 200 00	765,115 23	72,003 27	774,570 63	-----
Fiscal Year closing Sept. 30, 1884.	2c 63,000 00	1d 21,848 16	e 10,313 36	730,456 77	70,577 19	926,724 21	2,903 76
Footings.....	\$4,563,529 76	\$5,233,405 27	\$210,067 19	\$6,802,855 15	\$2,201,143 30	\$10,014,717 58	\$1,557,965 53
	b1,357,243 27	h 475,651 04	Add balance in Treasury, Sept. 30, 1884—Table No. 2.				
	\$5,920,773 03	\$5,709,056 31	Receipts to Treasury from March 1, 1836, to Sept. 30.				

<sup>1</sup> Interest paid on Trust Funds until 1881—See Table No. 205.<sup>2</sup> See Table No. 205.<sup>3</sup> See Table No. 206.<sup>4</sup> See Table No. 181.<sup>5</sup> See Table No. 203.<sup>6</sup> See Table No. 205, pp. 219 and 213, Auditor General's Report for 1883.<sup>a</sup> Two-Million-Loan Bonds, \$101,000.00; Renewal-Loan Bonds, \$1,000.00; War-Bounty Bonds, \$6,000.00; War Bond, \$50.00.<sup>b</sup> Two-Million-Loan Bonds, \$49,000.00; Renewal-Loan Bonds, \$3,000.00; War-Bounty Bonds, \$1,000.00.<sup>c</sup> On Two-Million Loan, \$59,880.38; on Renewal Loan, \$6,450.00; on War-Bounty Bonds, \$25,292.28.<sup>d</sup> On Two-Million Loan, \$53,212.50; on Renewal Loan, \$5,940.00; on War-Bounty Bonds, \$25,370.00.<sup>e</sup> Premium paid under Joint Resolution No. 1, 1875.<sup>f</sup> See notes to Table No. 5, p. 9, Auditor General's Report for 1875.<sup>g</sup> See notes to Table No. 4, p. 9, Auditor General's Report for 1876.<sup>h</sup> Received in payment for Mich. Central and Mich. Southern Railroads, placed in "Refundings and Reimbursements" column and omitted from "Bond" column.—See notes "c" and "d," Table No. 126, p. 378, Auditor General's Report for 1874.<sup>i</sup> Two-Million Loan.<sup>j</sup> On Two-Million Loan, \$52,655.00; on Renewal Loan, \$5,850.00; on War-Bounty Bonds, \$24,185.00.<sup>k</sup> See notes to Table No. 6, p. 12, Auditor General's Report for 1877.

from the State Treasury, from March 1, 1836, to September 30, 1884, inclusive.

Miscellaneous	Net Cash Ex- penditures. <sup>4</sup>	Land Warrants. <sup>5</sup>	DOUBLE AND FICTITIOUS.		Gross. <sup>4</sup>	Years.
			Bonds.	Refundings and Reim- bursements.		
\$16,424,043 52	\$32,634,483 82	\$3,566,291 65	{ \$16,360 18 3,068,015 15 }	{ \$3,684,423 69 687,739 35 }	\$43,699,314 04	1874
758,705 70	1,929,619 39	79,382 23	{ 17,935 67 }	{ 16,030 38 14,129 70 }	2,050,087 37	1875
741,727 62	1,844,476 52	34,445 67	.....	{ 27,453 41 3,131 89 }	1,909,507 49	1876
1,146,977 69	2,923,713 73	32,668 14	.....	{ 31,104 45 672 82 }	2,288,058 84	1877
721,374 62	2,487,174 48	70,350 32	.....	{ 11,193 54 1,626 96 }	2,570,345 32	1878
916,829 61	1,869,267 40	67,961 74	.....	{ 82,637 17 39 28 }	2,019,885 59	1879
861,160 18	1,657,974 32	54,667 35	.....	{ 106,923 76 1,360 49 }	1,830,946 42	1880
962,590 47	2,237,651 66	51,016 31	.....	{ 100,455 82 3,445 02 }	2,392,569 01	1881
1,150,332 22	2,789,596 84	112,440 63	.....	{ 99,265 71 210 14 }	2,051,513 31	1882
1,058,318 44	3,300,915 67	48,183 65	.....	{ 81,192 23 6,192 14 }	3,436,463 64	1883
1,229,553 70	3,085,077 15	64,315 20	.....	{ 67,421 59 1,640 99 }	3,228,554 93	1884
\$25,022,682 75	\$56,003,941 58	\$4,214,618 08	\$3,122,311 00	\$5,080,390 30	\$68,377,256 96	
.....	1,142,330 69	.....	.....	.....	1,142,330 69	
No. 201.....	\$67,152,272 27	.....	.....	.....	\$69,519,585 65	

See Table No. 6, p. 10, Auditor General's Report for 1873.

-Million Loan, \$281,000.00; Renewal Loan, \$93,000.00; War-Bounty Bonds, \$58,000.00.

-Million Loan, \$44,210.00; on Renewal Loan, \$6,823.33; on War-Bounty Bonds, \$24,966.99.

al Loan.

-Million Loan, \$35,460.00; on War-Bounty Bonds, \$21,070.00.

See Table No. 6, p. 10, Auditor General's Report for 1879.

-Million Loan, \$35,400.00; on War-Bounty Bonds, \$21,070.00.

See Table No. 6, p. 10, Auditor General's Report for 1880.

-Million Loan, \$35,200.00; on War-Bounty Bonds, \$20,720.00.

See Table No. 6, p. 10, Auditor General's Report for 1881.

This amount from the footing of the other items in this column, and from the items in

columns in the extension;—see note "c," Table No. 205.

Bounty Bonds, \$1,000.00; Adjusted Bonds, \$3,000.00.

-Million Loan, \$35,610.00; on War-Bounty Bonds, \$20,760.83; on Adjusted Bonds, \$261.00.

See Table No. 6, p. 10, Auditor General's Report for 1882.

-Million Loan, \$300,000.00; War-Bounty Bonds, \$1,000.00.

-Million Loan, \$17,700; on War-Bounty Bonds, \$20,510.00.

See Table No. 6, p. 10, Auditor General's Report for 1882.

Bounty Bonds.

-Bounty Loan.

Table No. 203.—*Net Receipts for Sale of Land*

FISCAL YEAR.	University.	Normal School.	Primary School.	Agricultural College.	Asylum.	State Building.
1836 to 1874, inclusive.....	\$435,368 13	\$39,606 02	\$3,173,760 87	\$107,879 14	\$42,917 55	\$39,090 73
* 1875.....	5,655 80	1,112 98	b 39,929 10	5,399 24	c 80 00	112 50
* 1876.....	3,902 79	1,140 68	c 62,173 38	5,549 30	626 96	372 50
* 1877.....	2,886 45	120 00	d 47,783 34	2,337 22	,070 00	404 40
* 1878.....	4,575 33	.....	e 62,048 80	9,619 99	680 00	.....
* 1879.....	6,984 29	2,384 00	f 72,620 64	8,560 53	676 13	68 25
* 1880.....	7,132 50	890 00	h 112,856 17	13,783 28	1,213 60	2,344 85
* 1881.....	14,250 62	2,000 13	i 154,922 00	20,221 18	2,571 89	.....
* 1882.....	5,552 72	1,440 00	j 214,812 21	51,449 27	1,800 00	2,729 78
* 1883.....	7,799 52	790 00	k 139,753 17	33,636 38	560 00	387 50
1884.....	2,421 40	419 36	l 60,732 26	13,802 87	900 00	507 00
Footings.....	\$496,549 35	\$69,852 17	\$3,141,391 44	\$272,32 40	\$52,888 13	\$45,897 51

1 Includes collections for trespass.

\* See table No. 206, pp. 214 and 215, Auditor General's Report for 1883.

\* Includes \$306 60 of Escheats.

\* Includes \$1,233.72 of Escheats.

\* Includes \$135 04 of Escheats.

\* Includes \$101.00 of Escheats.

Table No. 204.—*Net Cash (Interest and Penalty) received from*

FISCAL YEAR.	University.
* 1836 to 1874, inclusive.....	\$427,160 95
* 1875.....	7,783 83
* 1876.....	7,356 33
* 1877.....	7,047 67
* 1878.....	7,227 00
* 1879.....	6,984 29
* 1880.....	6,082 47
* 1881.....	5,786 56
* 1882.....	4,591 04
* 1883.....	4,372 51
1884.....	3,793 17
Footings.....	\$468,016 84

\* See Table No. 207, pp. 214, and 215, Auditor General's Report for 1883.

AUDITOR GENERAL

—from March 1, 1886, to September 30, 1884.

IMPROVEMENT.	SWAMP LANDS.		C
	Cash. <sup>1</sup>	Warrants.	
\$500,916 79	\$712,861 27	\$3,085,875 08	\$3,7
.....	6,771 90	72,282 23	
.....	12,109 78	34,445 67	
.....	6,170 57	32,663 14	
.....	8,818 61	70,850 32	
.....	9,092 83	67,951 74	1
50 00	11,660 47	54,617 35	1
.....	8,826 98	51,016 31	2
.....	14,780 78	112,440 62	2
.....	12,285 98	48,183 66	1
.....	29,638 65	34,215 20	1
\$500,966 79	\$835,198 77	\$3,712,646 29	\$5,1

ge exceed the receipts by this amount, ther  
his column and from the other numbers in the  
\$640.74 of Escheats.  
\$1,730.79 of Escheats.  
\$160.00 of Escheats.  
\$1,239.71 from Sale of D. and M. R. R. lands, sol  
\$4.00 from sale of D. and M. R. R. lands, unde

Part-Paid Lands: Interest on Loans; also, T

col.	Agricultural College.	Asylum.	State Building.	S
32	\$29,325 08	\$39,067 97	\$31,740 62	
81	6,869 72	1,804 83	440 49	
41	8,801 66	1,086 06	280 36	
54	6,876 93	1,084 98	225 39	
60	7,183 66	1,097 54	194 08	
26	7,610 77	1,139 44	828 00	
97	7,714 54	917 35	14 87	
12	9,579 87	969 98	558 72	
80	8,673 81	695 53	523 00	
06	14,121 06	596 82	530 08	
55	9,392 05	692 81	666 42	
04	\$106,151 45	\$48,672 96	\$25,450 96	

include collections for trespass.



# AUDITOR GENERAL.

Specific Taxes, Interest on Trust Funds and Interest Received

FROM RECEIPTS FOR INTEREST ON PART-PAID CERTIFICATES				
	FISCAL YEAR.	University.	Normal School.	Agric. Coll.
2 08	1836 to 1874, inclusive	\$392,436 88	\$50,556 27	\$16
3 46	1875	7,787 93	1,182 77	6
3 40	1876	7,881 51	1,094 84	10
3 70	1877	7,017 41	680 03	6
3 39	1878	854 73	4,088 71	4
3 36	1879	15,044 42	1,694 51	7
2 57	1880	2,340 51	911 77	7
7 19	1881	5,447 82	938 28	9
5 20	1882	4,562 08	778 60	11
5 23	1883	7,905 49	588 63	9
3 77	1884	3,791 77	111 10	8
3 15	Footings	\$448,150 07	\$62,285 54	\$89

much of the transfer remained in the balance in the from the footings of the remaining items in this column in the extension.  
a minus quantity and should be deducted from the footings.

d of Payments of Salaries to Officers of Asylums for Insane Managing Boards prior to 1882.

FOR INSANE. <sup>2</sup>		REFORMATORY INS.		
Michigan. <sup>3</sup>	Now. <sup>4</sup>	Industrial Home for Girls. <sup>7</sup>	Reform School. (Boys)	St. Hou. Corer.
\$952,312 71			\$562,968 67	1
73,500 00			26,000 00	2,
33,550 00			28,500 00	83,
35,635 00			33,375 00	120,
29,997 00			28,500 00	113,
56,807 06			43,187 51	47,
75,963 40		\$5,424 88	36,500 00	36,
96,439 88		56,940 44	52 250 00	33,
144,769 30	\$28,411 61	68,934 68	61,500 00	31,
130,113 11	72,448 00	40,121 11	57,625 00	50,
123,495 05	151,261 00	48,485 50	76,250 00	83,
\$1,745,473 03	\$252,105 61	\$220,906 61	\$1,008,656 18	\$622,
	\$2,934,831 35			
	\$4,970,793 04			

At Kalamazoo. At Traverse City.

expenses of.





Institutions under Sec. 5, Act 906, 1881.

FOR INSANE.		REFORMATORY INSTITUTIONS.				Aggregat
		Industrial Home for Girls. <sup>1</sup>	Reform School. (Boys.)	MIAMI House of Correction.	State Prison.	
Michigan.	New.					
\$251 75	\$1,079 42	MIAMI	\$515 30	\$715 10	\$694 95	\$7,338
280 25	1,088 88	1,078 81	648 00	678 30	647 80	8,508
163 55	1,142 81	1,199 95	677 30	591 15	851 35	7,749
\$705 55	\$3,311 11	\$2,980 14	\$1,785 60	\$1,983 55	\$3,193 40	\$23,591

Table No. 39, pp. 40 and 41.

<sup>1</sup> "Reform School for Girls" until 1883.



24 63 285 175	1884 1885 1886 1887	50 139 641 478	For payment of bounties to volunteers.....	May 1, 1880.....	May and Nov.....	7 “	478,000 00 222,000 00 }	1,300,000 00 100,000 00	1,075,000 00 100,000 00	234,000 00 234,000 00	234,000 00 234,000 00
			Repairing St. Mary's Canal.. <sup>4</sup>	July 1, 1879.....	Jan. and July.....	6 “					
			Footings.....					\$13,267,138 00	\$19,949,046 00	\$265,070 00	\$245,212 97

Auditor General's Report, 1847, p. 29,—\$1,887,000.00 on full-paid Bonds, and the

added the amount at which the \$21,000.00 outstanding part-paid Bonds of the  
of this Loan to \$1,931,601 90.  
to and formed part of the amount of the adjusted bonds is 1.. 2855,960 25  
963,641 74

Giving for principal of the adjusted Bonds..... \$1,931,601 90

<sup>4</sup> Paid from Canal Tolls;—payment guaranteed by State.

<sup>1</sup> See State Treasurer's Report for 1843, Statement "D."

*Non-Loan Making*

P- A.	From Specific Tax Fund.	In Pr U
00		
70		
00	870,773 04	
	2,923 48	
	15,094 55	
	114,861 27	
	229,199 05	
	211,422 78	
	167,403 42	
	330,775 50	
	920,268 74	
	291,875 09	
	900 00	
	200 00	
	10,313 36	
70	\$1,065,810 26	

	\$1,065,810 26	
	305,305 27	

ns in, from Opening to September 30, 1884.

Total Credits.	DISBURSEMENTS FROM SINKING FUND.					FISCAL YEAR.
	Total Disbursements.	Paid Two-Million-Loan Bonds.	Premium on Bonds Purchased.	Amount of Bonds Purchased.	Amounts Transferred	
\$97,704 80	\$116,000 00			a \$45,000 00		1863
180,308 49	235,000 00			b 71,000 00		1864
241,509 81	270,000 00			c 5,000 00		1865
132,447 41	252,000 00			d 230,000 00		1866
245,735 19				e 270,000 00		1867
				f 252,000 00		1868
350,861 41	300,000 00	\$250,000 00		g 25,000 00		1869
				h 9,000 00		1870
				i 16,000 00		1871
921,189 56	177,499 09			j 6,000 00	\$76,490 09	1872
				k 15,000 00		1873
				l 72,000 00		1874
				m 8,000 00		1875
301,765 56	198,000 00			n 29,000 00		1876
				o 47,000 00		1877
				p 32,000 00		1878
306,243 71	27,000 00			q 22,000 00		1879
				r 5,000 00		1880
322,457 45	112,000 00			s 102,000 00		1881
				t 10,000 00		1882
240,453 42	502,000 00	370,000 00		u 93,000 00		1883
				v 89,000 00		1884
				w 97,000 00		1885
185,844 28	132,000 00			x 29,000 00		1886
				y 6,000 00		1887
				z 8,000 00		1888
264,050 08	380,231 74		\$313 34	a 101,000 00	\$466,828 40	1889
			3,050 00	b 1,000 00		1890
			40 00	c 1,000 00		1891
223,763 31	55,040 11		38 45	d 49,000 00		1892
			1,885 68	e 3,000 00		1893
			115 98	f 1,000 00		1894
388,988 20	324,001 14		23,001 14	g 300,000 00		1895
				h 58,000 00		1896
344,433 71	446,475 80	243,000 00	c 11,509 00	i 33,000 00		1897
		93,000 00	d 2,987 80			1898
223,768 74	8,000 00	8,000 00				1899
304,875 09						1900
3,375 00	323,270 27			d 1,000 00	322,270 27	1901
200 00	1,200 00		200 00	e 1,000 00		1902
2,561 88	501,561 88	500,000 00	c 200 00	f 1,000 00	361 88	1903
10,313 36	78,313 36		10,313 36	g 63,000 00		1904
\$4,571,585 29	\$4,634,585 39	\$1,554,000 00	\$53,634 75	\$2,161,000 00	\$665,930 64	

ary-Loan Bonds due.  
an Bonds, due January 1, 1885.  
unity Loan, due May 1, 1890.  
illion-Loan Bonds.  
l-Loan Bonds, due July 1, 1878.  
-Loan Sinking Fund.  
eral Fund, under J. R. No. 17, 1875.  
22, 1864.  
4, less \$15,205.00—vide Ledger, Sept. 30, '73.  
t.

\* United States Bonds purchased.  
† Premium and commission on U. S. Bonds purchased.  
= See Table No. 3, A. G. Report for 1877.  
n To General Fund, \$16,875.00; to Primary School Interest Fund, \$306,295.27. See Table No. 3, A. G. Report for 1881.  
o Premium.  
p To General Fund.

Table No. 210.—Two-Million Loan,—Act No. 122, Laws of 1861.

DETAIL OF ISSUE AND AMOUNT OF ISSUE.				FISCAL YEAR CLOSING.	RETIRED THROUGH TWO-MILLION-LOAN SINKING FUND.			Amount of Loan Outstanding.	Interest Maturing.
Date of Issue.		INSTALLMENTS.			By Purchase.	At Maturity.	Total Retired.		
January 1, 1863.		When Maturing.	Amount.	Nov. 30, 1863.				\$2,000,000 00	\$61,250 00
" 1, 1863.		January 1, 1868.	\$250,000 00	" 1, 1864.				2,000,000 00	122,500 00
" 1, 1863.		" 1, 1873.	500,000 00	" 1, 1865.				2,000,000 00	122,500 00
" 1, 1863.		" 1, 1878.	500,000 00	" 1, 1866.				2,000,000 00	122,500 00
" 1, 1863.		" 1, 1883.	750,000 00	" 1, 1867.	\$58,000 00		\$58,000 00	1,942,000 00	121,975 00
				" 1, 1868.	2,000 00	\$159,000 00	208,000 00	1,744,000 00	111,720 00
				" 1, 1869.	6,000 00			1,698,000 00	102,525 00
				" 1, 1870.	28,000 00	2,000 00	30,000 00	1,668,000 00	99,953 36
				" 1, 1871.	44,000 00			1,624,000 00	97,170 00
				Sept. 30, 1871.	10,000 00			1,514,000 00	97,351 20
				" 1, 1872.	24,000 00			1,490,000 00	76,523 41
				" 1, 1873.	9,000 00			1,481,000 00	62,934 06
				" 1, 1874.	6,000 00	\$70,000 00	76,000 00	1,405,000 00	59,590 28
				" 1, 1875.	74,000 00			1,331,000 00	53,392 50
				" 1, 1876.	70,000 00			1,261,000 00	44,370 00
				" 1, 1877.	50,000 00			1,211,000 00	35,480 00
				" 1, 1878.	43,000 00			1,168,000 00	26,470 00
				" 1, 1879.	46,000 00			1,122,000 00	25,407 00
				" 1, 1880.	3,000 00			1,089,000 00	17,700 00
				" 1, 1881.	1,000 00			1,088,000 00	
				" 1, 1882.	38,000 00	\$243,000 00	281,000 00	807,000 00	\$1,567,503 50
				" 1, 1883.	1,000 00			806,000 00	
				Footings..	\$803,000 00	\$1,296,000 00	\$2,099,000 00		

## ABSTRACT OF AMOUNTS RETIRED.

## INSTALLMENTS, WHEN DUE.

FISCAL YEAR CLOSING	Jan. 1, 1863.	Jan. 1, 1872.	Jan. 1, 1878.	Jan. 1, 1883.
Nov. 30, 1867.	\$59,000 00			
" 1, 1868.	186,000 00	\$2,000 00	\$6,000 00	
" 1, 1869.	3,000 00	28,000 00	44,000 00	
" 1, 1870.		10,000 00	12,000 00	\$94,000 00
Sept. 30, 1871.		1,000 00	1,000 00	2,000 00
" 1, 1872.		96,000 00	9,000 00	5,000 00
" 1, 1873.		370,000 00	74,000 00	19,000 00
" 1, 1874.			20,000 00	9,000 00
" 1, 1875.			48,000 00	64,000 00
" 1, 1876.			48,000 00	3,000 00
" 1, 1877.			1,000 00	38,000 00
" 1, 1878.			243,000 00	
" 1, 1879.				1,000 00
" 1, 1880.				500,000 00
" 1, 1881.				
" 1, 1882.				
" 1, 1883.				
	\$250,000 00	\$500,000 00	\$500,000 00	\$750,000 00

Proceeds "to be applied solely to the payment of the indebtedness of the State Five-Million Loan, falling due January 1, 1863."

Interest on coupons attached to bonds when issued..... \$1,757,500 00

Of the installment due January 1, 1863.  
 " " " " 1, 1872.  
 " " " " 1, 1878.  
 " " " " 1, 1883.

Table No. 211. - War-Bounty Loan—Matures, May 1, 1890.

AMOUNT ISSUED AND HOW. <sup>1</sup>			Retired by Two-Million- Loan Sinking Fund.	Outstanding.	Interest Maturing. <sup>2</sup>
Face of Bonds Issued.	Through Two-Million- Loan Sinking Fund.	Sold on the Market.			
\$230,000 00	\$230,000 00	-----	\$230,000 00		
818,000 00	270,000 00	\$345,000 00	370,000 00	\$345,000 00	\$8,015 00
370,000 00	352,000 00	118,000 00	282,000 00	463,000 00	32,410 00
		-----		463,000 00	32,410 00
25,000 00	25,000 00	-----	25,000 00	463,000 00	32,410 00
		-----			
15,000 00	15,000 00	-----	15,000 00	463,000 00	32,410 00
44,000 00	39,000 00	15,000 00	29,000 00	478,000 00	33,284 95
7,000 00	7,000 00	-----	22,000 00	463,000 00	32,410 00
		-----		463,000 00	32,410 00
		-----			
		-----	97,000 00	366,000 00	28,626 92
		-----	8,000 00	358,000 00	28,607 88
		-----	1,000 00	357,000 00	25,025 00
		-----		357,000 00	24,980 00
		-----	59,000 00	298,000 00	24,441 99
		-----			
		-----		209,000 00	20,930 00
		-----		209,000 00	20,930 00
		-----		298,000 00	20,930 00
		-----	1,000 00	298,000 00	20,935 83
		-----	1,000 00	297,000 00	20,825 00
		-----	63,000 00	234,000 00	20,798 16
		-----			
	\$228,000 00	\$478,000 00	\$1,072,000 00		
	478,000 00	Outstanding..	234,000 00		
\$1,306,000 00	\$1,306,000 00		\$1,306,000 00		\$506,730 83

Interest on the War-Bounty Loan is payable in May and November. Prior to 1871 the interest was payable in November 30. The time of closing was changed in 1871 to September 30, hence interest of 1871 was payable in that Fiscal Year.

Under Acts approved February 5, 1864, and March 2, 1865. The \$478,000.00 put upon the loan of which amount the \$298,000.00 yet outstanding is the unredeemed and unmatured issued under the Act of 1865. These bonds are redeemable "at the pleasure of the State after the expiration of twenty-five years from and after May 1st, 1865;" proceeds to be paid to the State for the purpose of paying a State Bounty to Volunteers, mustered into the military service of the State. No bonds have been issued under Act No. 295 of 1865, approved March 21, 1865.

Coupons attached to bonds when issued..... \$1,232,541 95

Coupons canceled.....<sup>b</sup> \$2,134,264 95

Matured on bonds..... 500,730 83

Coupons canceled in excess of interest matured..... \$1,627,534 12

Amount of coupons "issued" and "matured," deduct for interest accrued at issue of bonds.....

\$420.00 coupons past due.

Table No. 212.—*Renewal and Temporary Loans—Act No. 6, 1858.*

RENEWAL LOAN <sup>1</sup> —\$216,000 00.			FISCAL YEAR CLOSING	TEMPORARY LOAN <sup>1</sup> —\$50,000 00.	
Retired through Two- Million-Loan Sinking Fund.	Outstanding.	Interest Accruing. <sup>2</sup>		Retired through Two- Million-Loan Sinking Fund.	Outstanding.
	\$216,000 00		Nov. 30, 1858		\$50,000 00
	216,000 00	\$12,960 00	" 1859		50,000 00
	216,000 00	12,960 00	" 1860		50,000 00
	216,000 00	12,960 00	" 1861		50,000 00
	216,000 00	12,960 00	" 1862		50,000 00
	216,000 00	12,960 00	" 1863	\$15,000 00	5,000 00
	216,000 00	12,960 00	" 1864	5,000 00	
	216,000 00	12,960 00	" 1865	\$50,000 00	
	216,000 00	12,960 00	" 1866		
	216,000 00	12,960 00	" 1867		
\$16,000 00	200,000 00	12,960 00	" 1868		
6,000 00	192,000 00	11,850 00	" 1869		
32,000 00	160,000 00	11,776 84	" 1870		
	160,000 00	9,600 00	Sept. 30, 1871		
10,000 00	150,000 00	9,650 00	" 1872		
32,000 00	111,000 00	7,646 01	" 1873		
6,000 00	105,000 00	6,554 62	" 1874		
1,000 00	104,000 00	6,300 00	" 1875		
2,000 00	101,000 00	6,130 00	" 1876		
	101,000 00	6,060 00	" 1877		
93,000 00	8,000 00	6,963 33	" 1878		
8,000 00			" 1879		
\$216,000 00		\$211,130 00			

<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July, 1858;" proceeds to be used in taking up outstanding "Detroit and Pontiac R. R. Bonds," "Penitentiary Bonds,"† and "University Bonds."‡

\* Coupons attached to bonds when issued.. \$259,200 00

Coupons attached, June 30, 1863..... \$200,880 00

Coupons canceled since June 30, 1863..... \$900,880 00

Interest matured " " " "..... 152,800 60

Coupons canceled in excess of int. matured.. \$48,079 40

<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of two years from and after the first day of July next" (1858). To meet the ordinary revenues of the State.

<sup>2</sup> Coupons attached to bonds when issued.....

Coupons attached, June 30, 1863.....

Coupons canceled since June 30, 1863.....

Interest matured since June 30, 1863.....

Coupons canceled in excess of interest matured.....

\* Act of March 5, 1838. † Act of March 22, 1838.

‡ Includes \$60.00 coupons past due.

‡ Act of April 6, 1838.



Table No. 213.—Canal Loan—\$100,000.00.

FISCAL YEAR CLOSING.	Retired Through Canal Fund.	Outstanding.	Interest Matured. <sup>1</sup>
99.....		\$100,000 00	
00.....		100,000 00	\$6,000 00
01.....		100,000 00	6,000 00
02.....		100,000 00	6,000 00
03.....		100,000 00	6,000 00
04.....		100,000 00	6,000 00
05.....		100,000 00	6,000 00
06.....		100,000 00	6,000 00
07.....		100,000 00	6,000 00
08.....	\$14,000 00	86,000 00	5,180 00
09.....	2,000 00	84,000 00	5,180 00
10.....	1,000 00	83,000 00	5,050 00
11.....	2,000 00	81,000 00	4,950 00
12.....		81,000 00	4,860 00
13.....	8,000 00	73,000 00	4,540 00
14.....	12,000 00	61,000 00	4,190 90
15.....	15,000 00	46,000 00	3,375 63
16.....		46,000 00	3,760 00
17.....		46,000 00	3,760 00
18.....		46,000 00	3,760 00
19.....	38,000 00	8,000 00	3,760 00
20.....	8,000 00		
	\$100,000 00		\$97,176 53
Attached when bonds were issued.....			\$120,000 00
Coupons canceled.....			\$120,000 00
Matured on bonds.....			97,176 53
Excess canceled in excess of interest matured.....			\$22,823 47
Total \$120.00 coupons past due.			

Table No. 214.—Showing Payments on account of the General

REDUCTION DURING FISCAL YEAR CLOSING	Two Million,— Due Jan. 1,			
	1868.	1873.	1878.	1883.
Nov. 30, 1867.....	\$58,000 00			
" 1868.....	189,000 00	33,000 00	33,000 00	
" 1869.....	3,000 00	28,000 00	44,000 00	
" 1870.....		10,000 00	13,000 00	\$24,000 00
Sept. 30, 1871.....		1,000 00	1,000 00	3,000 00
" 1872.....		88,000 00	9,000 00	5,000 00
" 1873.....		370,000 00	74,000 00	19,000 00
" 1874.....			20,000 00	9,000 00
" 1875.....			43,000 00	56,000 00
" 1876.....			46,000 00	3,000 00
" 1877.....			1,000 00	
" 1878.....			243,000 00	33,000 00
" 1879.....				
" 1880.....				
" 1881.....				1,000 00
" 1882.....				
" 1883.....				590,000 00
" 1884.....				
Footings.....	\$950,000 00	\$500,000 00	\$500,000 00	\$750,000 00
Less amount of War-Bounty Bonds issued				
Leaving for Net Reduction of Bonded				

Table No. 215.—The Bonded Debt

FISCAL YEAR CLOSING.	Two-Mill'ia- Loan Bonds, Due Jan. 1, 1868, 1873, 1878, and 1883.	Renewal- Loan Bonds, 6's Due July 1, 1878.	War-Loan Bonds, 7's Due Jan. 1, 1893.	W'r-Boun- ty Loan Bonds, 7's Due May 1, 1890.	Canal Bonds, 6's Guar- anteed by State, Due July 1, 1879.	Total Inter- est-Bearing Debt.	Matured Adjusted Bonds, Int- stopped; payable on demand.
Nov. 30, 1868.....	\$2,000,000 00	\$216,000 00	\$1,111,500 00	\$463,000 00	\$100,000 00	\$3,890,500 00	\$3,890,500 00
" 1867.....	1,942,000 00	216,000 00	1,100,500 00	463,000 00	100,000 00	3,821,500 00	3,821,500 00
" 1868.....	1,741,000 00	200,000 00	1,081,500 00	463,000 00	86,000 00	3,571,500 00	3,571,500 00
" 1869.....	1,699,000 00	192,000 00	551,500 00	463,000 00	84,000 00	2,989,500 00	2,989,500 00
" 1870.....	1,623,000 00	160,000 00		478,000 00	83,000 00	2,343,000 00	2,343,000 00
Sept. 30, 1871.....	1,617,000 00	160,000 00		463,000 00	81,000 00	2,321,000 00	2,321,000 00
" 1872.....	1,515,000 00	160,000 00		463,000 00	81,000 00	2,219,000 00	2,219,000 00
" 1873.....	1,400,000 00	111,000 00		463,000 00	73,000 00	1,947,000 00	1,947,000 00
" 1874.....	1,474,000 00	105,000 00		386,000 00	61,000 00	1,926,000 00	1,926,000 00
" 1875.....	923,000 00	204,000 00		358,000 00	46,000 00	1,430,000 00	1,430,000 00
" 1876.....	871,000 00	101,000 00		357,000 00	46,000 00	1,375,000 00	1,375,000 00
" 1877.....	872,000 00	101,000 00		357,000 00	46,000 00	1,376,000 00	1,376,000 00
" 1878.....	891,000 00	8,000 00		350,000 00	46,000 00	1,344,000 00	1,344,000 00
" 1879.....	891,000 00			350,000 00		1,241,000 00	1,241,000 00
" 1880.....	891,000 00			350,000 00		1,241,000 00	1,241,000 00
" 1881.....	890,000 00			350,000 00		1,240,000 00	1,240,000 00
" 1882.....	890,000 00			350,000 00		1,240,000 00	1,240,000 00
" 1883.....				357,000 00		1,247,000 00	1,247,000 00
" 1884.....				334,000 00		1,234,000 00	1,234,000 00

Indebtedness for each Fiscal Year since November 30, 1866.

	War- Bounty,— Due May 1, 1890.	Canal,— Due July 1, 1879.	Five- Million,— Due Jan. 1, 1868, Full-paid.	Five- Million,— Due Jan. 1, 1868, Adjusted.	Five- Million,— Due Jan. 1, 1868, Adjustable.	Total for Each Year.	Years.
00					\$6,678 55	\$78,678 55	1867
00		\$14,000 00	\$9,000 00	\$1,000 00	30,664 21	\$67,184 21	1868
00		2,000 00				570,500 00	1869
00		1,000 00				678,550 00	1870
00	\$15,000 00	2,000 00			1,735 71	\$29,735 71	1871
						112,000 00	1872
		8,000 00				510,000 00	1873
	\$77,000 00	12,000 00			1,157 14	145,157 14	1874
00	8,000 00	15,000 00			17,935 67	143,948 67	1875
	1,000 00					53,900 00	1876
	56,000 00					1,000 00	1877
						432,000 00	1878
		22,000 00				46,000 00	1879
		8,000 00				2,000 00	1880
	1,000 00					1,000 00	1881
	1,000 00			3,000 00		4,000 00	1882
	63,000 00					591,000 00	1883
						63,000 00	1884
00	\$244,000 00	\$100,000 00	\$12,000 00	\$4,000 00	\$90,171 28	\$3,742,771 28	
ing November 30, 1870.....						15,000 00	
20, 1866.....						\$3,733,771 28	

Fiscal Year from 1866 to 1884 inclusive.

Two-Million- Loan Bonds Due Jan. 1, 1868, Interest stopped; payable on demand.	Outstanding Part-paid Bonds Ad- justable at	Matured Canal Bonds, Int. stopped; payable on demand.	Totals.	Annual Decrease in Bonded State Debt.	Aggregate Reduction since Nov. 30, 1866, to close of each year.	Face of Outstanding Part-paid Bonds.	Year.
	\$72,321 25		\$3,970,991 25			\$125,000 00	1866
	63,842 70		3,901,249 70	\$78,678 55	\$78,678 55	110,000 00	1867
\$3,000 00	33,978 49		3,614,078 49	267,164 21	365,843 76	57,000 00	1868
	32,978 49		2,043,578 49	570,500 00	936,343 76	57,000 00	1869
	32,978 49		2,885,028 49	656,550 00	1,594,893 76	57,000 00	1870
	31,242 78		2,355,292 78	29,735 71	1,624,628 47	54,000 00	1871
	31,242 78		2,243,292 78	112,000 00	1,736,628 47	54,000 00	1872
	31,242 78		1,733,292 78	510,000 00	2,246,628 47	34,000 00	1873
	30,065 64		1,586,185 64	145,157 14	2,391,785 61	52,000 00	1874
	12,149 97		1,445,149 97	142,965 67	2,534,771 28	21,000 00	1875
	12,149 97		1,392,149 97	53,000 00	2,587,771 28	21,000 00	1876
	12,149 97		1,391,149 97	1,000 00	2,588,771 28	21,000 00	1877
	12,149 97		938,149 97	432,000 00	3,020,771 28	21,000 00	1878
	12,149 97	\$8,000 00	912,149 97	46,000 00	3,066,771 28	21,000 00	1879
	12,149 97		905,149 97	8,000 00	3,074,771 28	21,000 00	1880
	12,149 97		904,149 97	1,000 00	3,075,771 28	21,000 00	1881
	12,149 97		900,149 97	4,000 00	3,079,771 28	21,000 00	1882
	12,149 97		309,149 97	591,000 00	3,670,771 28	21,000 00	1883
	12,149 97		246,149 97	63,000 00	3,733,771 28	21,000 00	1884

Table No. 216—Interest Matured

FISCAL YEAR CLOSING.	Two-Million Loan.	Renewal Loan.	V
Nov. 30, 1867.....	\$121,878 69	\$12,880 00	
" 1868.....	111,720 00	12,880 00	
" 1869.....	102,525 09	11,850 00	
" 1870.....	99,353 36	11,776 64	
Sept. 30, 1871.....	97,170 00	9,600 00	
" 1872.....	97,351 20	9,680 00	
" 1873.....	78,522 41	7,846 01	
" 1874.....	62,984 06	6,554 02	
" 1875.....	59,860 28	6,300 00	
" 1876.....	52,392 50	6,120 00	
" 1877.....	52,355 00	6,080 00	
" 1878.....	44,370 00	5,963 23	
" 1879.....	35,400 00		
" 1880.....	35,460 00		
" 1881.....	35,470 00		
" 1882.....	35,400 00		
" 1883.....	17,700 00		
" 1884.....			
Footings.....	\$1,138,762 50	\$107,440 00	

for the Fiscal Years designated.

ty	Totals.	Canal, Guaranteed by State.	Totals.	Amount Accruing during Fiscal Year 1867.	Diminution in Annually Accru- ing Interest to close of each year.
00	\$244,833 63	\$3,000 00	\$250,833 63	\$250,833 63	
00	233,380 00	3,000 00	239,480 00	250,833 63	\$11,203 63
00	215,975 83	5,160 00	221,135 83	250,833 63	29,582 86
95	163,617 45	5,050 00	168,667 45	250,833 63	82,001 24
00	122,500 00	4,950 00	128,450 00	250,833 63	122,218 63
00	139,411 20	4,860 00	144,271 20	250,833 63	106,897 49
00	118,578 42	4,540 00	123,118 42	250,833 63	129,550 27
92	99,315 80	4,799 90	104,115 70	250,833 63	148,153 19
96	91,798 28	3,378 63	95,176 91	250,833 63	155,493 60
00	84,537 50	2,780 00	87,317 50	250,833 63	163,371 19
00	82,405 00	2,780 00	85,185 00	250,833 63	164,503 63
99	74,875 32	2,780 00	77,655 32	250,833 63	173,233 37
00	56,390 00	2,780 00	59,170 00	250,833 63	191,618 63
00	56,390 00	-----	56,390 00	250,833 63	194,278 63
00	56,400 00	-----	56,400 00	250,833 63	194,268 63
83	56,335 83	-----	56,335 83	250,833 63	194,332 86
00	38,525 00	-----	38,525 00	250,833 63	212,143 63
16	20,798 16	-----	20,798 16	250,833 63	229,870 53
88	\$1,934,782 26	\$35,176 53	\$2,000,958 79	* \$4,512,038 42	* \$2,502,077 68

ly as proof of work.

Table No. 217.—Abstract of Loans made by the State since its organization; also, of Amount of Loans Redeemed; Bonds Outstanding; Amount of Coupons

CLASSES OF BONDS.	Face of Bonds Issued.	AMOUNT REALIZED.			
		Gross.	More than Face of Bonds.	Less than Face of Bonds.	More than Principal Paid, Sept. 30, 1883.
1 Loan by Territorial Treas.					
1 Loan of Bank of Michigan	\$4,000 00	\$4,000 00			
1 Loan of Mich. State Bank..	46,000 00	46,000 00			
1 General Fund.....	100,000 00	100,000 00			
1 Full-paid Five Million....	1,367,000 00	1,406,300 00	\$19,200 00		\$19,200 00
1 Part-paid Five Million....	2,913,000 00	2,109,366 40		\$1,653,634 60	91,719 16
1 Palmyra and Jacksonburg R. R.	20,000 00	20,000 00			
1 Detroit and Pontiac R. R.	100,000 00	22,000 00		68,000 00	
1 University.....	100,000 00			100,000 00	
1 Delinquent Tax Bonds....	31,000 00	31,000 00			
1 Internal Improvement Warrant.....	265,450 00	265,450 00			
1 Treasury Notes.....	256,120 00	256,120 00			729 00
1 Penitentiary.....	60,000 00	35,252 91		24,747 09	
1 Temporary Loan.....	50,000 00	50,000 00			
1 Renewal Loan.....	214,708 00	214,708 00	703 00		703 00
1 Two-Million Loan.....	2,000,000 00	2,011,576 17	11,576 17		11,576 17
1 War-Loan.....	1,249,400 00	1,229,468 12		19,931 81	
1 War-Bounty Loan.....	1,206,000 00	1,206,000 00			234,000 00
1 Canal.....	100,000 00	103,645 50	3,645 50		3,645 50
1 General.....					
Fast-due Coupons.....					
	\$11,105,970 00	\$9,274,781 17	\$35,124 67	\$1,806,312 50	\$961,573 80
Deduct.....				35,124 67	220,876 71
				\$1,841,437 17	\$121,697 14
Add.....		1,821,188 83			
		\$11,105,970 00			
Should the debt be discharged no faster than it becomes due, the result would be.....					

1 No change during fiscal year; see Table No. 220, pp. 225 and 233, Auditor General's 1883.

2 See Table No. 218.

3 Amount paid on awards of Board of State Auditors. Unable to give classes of Bonds.

assumed and paid by the State; Amount realized on Loans; Interest paid thereon; expenses of Loans, and Cost of Loans in excess of amount realized therefor.

PAYMENTS.				Bonds Outstanding Sept. 30, 1883.	Coupons attached to Bonds Outstanding.	Additional Cost of Loans should none of the Outstanding Bonds be purchased before maturity.
Principal.	Interest.	Exchange, Commission, etc.	Total to Sept. 30, 1883.			
\$17,197 81	9331 26	-----	\$18,029 17			
4,000 00	54 45	-----	4,054 45			
45,000 00	1,691 28	-----	47,691 28			
100,000 00	122,357 28	\$1,535 19	223,892 47			
1,287,000 00	922,768 64	43,528 42	2,253,297 06			
2,067,648 22	1,478,358 71	112,984 90	3,658,992 83	\$12,149 97	-----	\$12,149 97
20,000 00	11,585 20	48 92	31,634 12			
100,000 00	112,743 03	146 70	212,889 73			
100,000 00	68,548 65	285 10	168,881 75			
31,000 00	8,358 15	3 30	39,356 45			
985,450 00	51,408 80	-----	316,948 80			
267,890 00	20,569 06	-----	277,979 06	730 00	-----	730 00
60,000 00	71,001 48	58 10	131,054 66			
50,000 00	17,500 00	-----	67,500 00			
216,000 00	911,030 80	185 96	427,216 56			
2,000,000 00	1,566,992 50	2,854 48	3,575,846 98			
1,349,400 00	523,288 03	-----	1,771,788 03			
1,073,000 00	500,913 96	22,574 15	1,594,788 11	224,000 00	-----	224,000 00
100,000 00	97,058 53	866 28	197,923 81			
-----	529 08	19,901 86	20,430 94			
				\$246,879 97	206,280 00	\$845,159 97
					1,404 00	1,404 00
\$2,143,694 08	\$5,906,119 84	\$210,983 47	\$15,106,130 34	\$246,879 97	-----	\$246,563 97
131,697 14	-----	-----	346,563 97			
\$2,274,781 17						
-----						
			\$15,506,694 31			

1.00 Interest Bonds not treated in this table as Bonds Issued. These Interest Bonds were payment of past-due interest on the Full-paid Five-Million-Loan Bonds, and are entered in the column of interest paid on such bonds.

1.00 Part-paid Bonds adjustable at \$12,149 97.

1.00 Newal, \$20.00; Two-Million, \$510.00; War, \$294.00; War-Bounty, \$420.00; Canal, \$120.00.

Table No. 218.—War-County-Loan.—Face of Bonds Issued—\$1,306,000.00.

FISCAL YEAR CLOSING	AMOUNT PAID.				Am Res
	Principal.	Interest.	Premium.	Total.	
Nov. 30, 1864.....	\$230,000 00			\$230,000 00	82
" 1865.....	270,000 00	84,226 21		274,226 21	8
" 1866.....	252,000 00	29,366 87		281,366 87	3
" 1867.....		20,870 00		20,870 00	
" 1868.....	25,000 00	32,935 00		57,935 00	
" 1869.....	15,000 00	35,105 00		50,105 00	
" 1870.....	44,000 00	41,265 00		85,265 00	
Sept. 30, 1871.....	7,000 00	18,085 00		25,085 00	
" 1872.....		32,165 00		32,165 00	
" 1873.....		32,200 00		32,200 00	
" 1874.....	97,000 00	28,791 92		125,791 92	
" 1875.....	8,000 00	25,492 98	\$313 84	34,306 32	
" 1876.....	1,000 00	25,370 00	38 45	26,308 45	
Sept. 30, 1877.....		24,185 00		24,185 00	
Sept. 30, 1878.....	56,000 00	24,966 69	11,509 00	94,475 29	
" 1879.....		21,070 00		21,070 00	
" 1880.....		20,370 00		20,370 00	
" 1881.....		20,720 00		20,720 00	
" 1882.....	1,000 00	20,780 83	200 00	21,980 83	
" 1883.....	1,000 00	20,510 00	200 00	21,710 00	
" 1884.....	61,000 00	21,848 15	10,313 86	95,161 53	
Footings.....	\$1,072,000 00	\$500,213 26	\$22,674 15	\$1,594,788 11	\$1,3

Table No. 219.—Showing when each County in the State was "Laid Out;" to what County for Judicial and Municipal Purposes, and when so attached; also, the Year in which each County was Organized.

COUNTIES.	When Laid Out.	TO WHAT COUNTIES ATTACHED, AND WHEN.
Alcona.....	1840	Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859.....
Allegan.....	1831	Kalamazoo, 1833.....
Alpena.....	1840	Mackinac, 1840; Cheboygan, 1853.....
Antrim.....	1840	Mackinac, 1840; Grand Traverse, 1853.....
Arenac.....	1833	
Baraga.....	1875	Taken from Houghton.....
Barry.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....
Bay.....	1831	Saginaw, 1840.....
Benzie.....	1863	Grand Traverse, 1863.....
Berrien.....	1829	Cass, 1829.....
Branch.....	1839	St. Joseph, 1829.....
Calhoun.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....
Cass.....	1829	
Charlevoix.....	1840	Mackinac, 1840; Emmet, 1853.....
Cheboygan.....	1840	Mackinac, 1840.....
Chippewa.....	1836	
Clare.....	1840	Saginaw, '40; Midland, '58; Isabella, '59; E ½ Midland, '69; W ½ Mecosta, '69.....
Clinton.....	1831	Kent, 1836; Shiawassee, 1837.....
Crawford.....	1840	Mackinac, 1840; Cheboygan, 1853; Iosco, 1858; Antrim, 1853; Kalkaska, 1853.....
Delta.....	1843	Mackinac, 1843.....
Eaton.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....
Emmet.....	1840	Mackinac, 1840.....
Genesee.....	1835	Oakland, 1835.....
Gladwin.....	1831	Saginaw, 1840; Midland, 1855.....
G'd Traverse.....	1840	Mackinac, 1840.....



Table No. 219.—Continued.

MS.	When Laid Out.	TO WHAT COUNTIES ATTACHED, AND WHEN.	When Organized.
	1831	Saginaw, 1836.....	1835
	1839	Lenawee, 1839.....	1835
	1843	.....	1846
	1840	Saginaw, 1840; Sanilac, 1850.....	1850
	1839	Washtenaw, 1839.....	1838
	1831	Kent, 1836.....	1837
	1840	Mackinac, 1840; Saginaw, 1853.....	1857
	1831	Saginaw, 1840; Midland, 1855.....	1850
	1875	Taken from Keweenaw.....	1875
	1839	Washtenaw 1839.....	1833
	1839	St. Joseph, 1839.....	1830
	1840	Mackinac, 1840; Grand Traverse, 1853; Antrim, 1863.....	1871
	1831	.....	1836
	1861	.....	1861
	1840	Ottawa, 1840; Mason, 1855; Newaygo, 1857; Mason, 1858; E 4 towns Mecosta, 1867; E 4 Osceola, 1869.....	1871
	1832	Oakland, 1832.....	1835
	1840	Mackinac, 1840; Grand Traverse, 1853.....	1853
	1832	Monroe, 1832.....	1836
	1833	Washtenaw, 1833.....	1836
	1818	By Proclamation of Governor Cass, October 28.....	1818
	1818	By Proclamation of Governor Cass, January 15.....	1818
	1840	Mackinac, 1840; Ottawa, 1846; Oceana, 1851; Grand Traverse, 1863.....	1866
	1835	.....	1855
	1843	Houghton, 1843.....	1851
	1840	Ottawa, 1840; Oceana, 1851.....	1855
	1840	Kent, 1840; Newaygo, 1857.....	1859
	1861	Marquette, 1861.....	1863
	1831	Saginaw, 1836.....	1835
	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1858; Wexford, 1869.....	1871
	1817	By Proclamation of Governor Cass, July 14.....	1817
	1831	Ionia, 1840.....	1850
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857.....	1861
	1859	.....	1859
	1840	Kent, 1840.....	1851
	1819	By Proclamation of Governor Cass, January 12; Organized, Proclama- tion of Governor Cass, March 28.....	1830
	1831	Ottawa, 1840.....	1855
	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859; Iosco, 1861; Incorporated with Iosco, 1867.....	1875
	1843	Houghton, 1843.....	1853
	1840	Ottawa, 1840; Newaygo, 1857; Mecosta, 1859.....	1869
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1869; Alcona, 1869.....	1861
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1858; Antrim, 1863.....	1875
	1831	Kent, 1836.....	1837
	1840	Mackinac, 1841; Cheboygan, 1853; Alpena, 1858 (see also Act 80, 1875).....	1871
	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859.....	1875
	1832	Oakland, 1832.....	1835
	1832	Oakland, 1832; St. Clair, 1837; Lapeer, 1836; St. Clair, 1840.....	1843
	1843	Chippewa, 1843; Houghton, 1846; Marquette, 1851.....	1871
	1832	Oakland, 1832; Genesee, 1836.....	1837
	1830	By Proc. of Gov. Cass, March 23; Organized by Proc. of Gov. Cass, May 8... .....	1871
	1839	.....	1839
	1840	Saginaw, 1840.....	1845
	1839	Cass, 1839.....	1837
	1823	Wayne, 1823.....	1826
	1795	By Gen. Wayne; in 1816 re-established by Proclamation of Gov. St. Clair, July 15, and organized by Proclamation of Gov. Cass, Nov. 21.....	1815
	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1855.....	1869

not take effect until 1876.

**Table No. 220.—Valuation of Taxable Property as Assessed; as Equalized by the Board; the Changes in the Amount Apportioned; the Rate of Taxation; the Net Amount Paid from the Year 1838 to this date, September 30, 1884, inclusive, on Taxes of 1881 and Previous**

YEARS IN WHICH ASSESSED OR EQUALIZED.	TAXABLE PROPERTY AS ASSESSED AND AS EQUALIZED.						ANNUAL AMOUNT UPON TAXES APPLIED.
	Assessed Valuation.	EQUALIZED VALUATION.		CHANGES IN VALUATION.			
		Boards of Supervisors.	State Board of Equalization.	Boards of Supervisors.		State Board.	
				Increase.	Decrease.	Increase.	
1838		\$42,933,495 61					\$42,933,495 61
1839		44,192,702 29		83,229,305 68			44,192,702 29
1840		37,833,094 12			69,360,678 18		37,833,094 12
1841		34,608,091 85			3,320,002 28		34,608,091 85
1842		29,146,089 19			5,454,963 66		29,146,089 19
1843		27,095,940 41			1,451,068 78		27,095,940 41
1844		28,563,007 32		666,066 91			28,563,007 32
1845		28,922,090 89		229,083 27			28,922,090 89
1846		29,369,065 67		446,975 08			29,369,065 67
1847		27,617,340 13			1,751,825 54		27,617,340 13
1848		29,908,769 35		2,291,529 12			29,908,769 35
1849		29,186,070 45			722,698 80		29,186,070 45
1850		29,334,770 66		198,300 21			29,334,770 66
1851			\$30,976,376 18				30,976,376 18
1852	{	\$115,647,780 95	114,049,102 34	84,664,691 08		869,366,204 77	120,362,474 35
			120,362,474 35				
1853	{	149,749,632 41	149,838,300 44	26,639,086 10		17,300,534 65	127,662,000 60
			127,662,000 60				
1854	{	157,863,206 69	151,871,992 07	2,163,791 63		34,392,799 29	172,665,808 69
			172,665,808 69				
1855	{	179,065,450 66	176,309,042 83	24,337,669 76		125,910,684 03	307,965,842 92
			307,965,842 92				
1856	{	261,156,704 54	254,509,734 46	76,393,691 64		222,664,157 08	630,000,000 00
			630,000,000 00				
1857	{	374,841,981 23	368,877,102 70	132,267,368 34			630,000,000 00
			630,000,000 00				
1858	{	609,244,263 65	654,005,665 42	367,126,762 72		180,000,000 00	610,000,000 00
			610,000,000 00				
				\$632,090,676 03	\$20,966,266 22	\$772,022,719 62	

\* These amounts should be deducted from the footing of this column, to obtain a proper footing for the three right-hand columns.

† For 1892 and subsequent years, See Table No. 221.

# AUDITOR GENERAL

and by the State Board of Equalization; the changes in the Treasury from State Taxes, and the Amount Realized

STATE TAX AFFORTIONED EACH YEAR.				
Amount of Tax afforded.	CHANGES IN AMOUNT.		RATE.	
	Increase.	Decrease.	Mills on \$100	Per Capita.
\$35,908 85				
92,385 43	56,476 48			
75,686 04		\$18,719 39	3	30.36
103,897 62	28,161 58		3	47
58,296 07		45,831 85	3	26
55,323 88		2,909 19	3	21
57,106 01	1,779 13		3	21
72,306 23	15,139 22		2.5	24
73,662 15	1,256 92		2.5	23
69,043 10		4,519 05	2.5	19
150,719 23	81,676 23		5.089	36
102,408 75		48,312 58	2.531	23
113,769 66	11,362 81		3.923	
106,000 00		7,769 66	3.421	
110,000 00	4,000 00		3.551	
10,000 00		100,000 00	.083	
30,000 00	20,000 00		.249	06
40,000 00	10,000 00		.332	
65,000 00	25,000 00		.472	
85,000 00	20,000 00		.618	
85,000 00			.618	
903,863 00	117,897 80		1.473	
154,883 00		48,000 00	1.123	02
464,168 50	309,508 50		2.697	
483,173 48	19,006 98		2.804	
440,000 79		43,173 69	2.557	
470,000 79	30,000 00		2.731	57
642,467 75	172,466 96		3.784	
581,922 97		60,544 78	1.899	
890,739 30	298,816 33		2.899	
713,747 84		186,991 46	2.317	
488,864 97		248,482 87	1.517	
365,284 97		70,000 00	1.283	33
757,096 05	381,761 06		1.901	
829,978 05	73,880 00		1.817	
982,320 50	152,344 45		1.569	
908,434 50		73,796 00	1.424	68
621,232 50		387,202 00	.827	
730,674 80	199,542 80		1.144	
871,021 30	350,146 50		1.7	
849,331 30		221,690 00	1.248	
183,066 21	303,764 91		1.630	
804,831 21		346,285 00	1.278	49
142,734 55	337,908 34		1.411	
\$71,503 65	\$2,950,726 72	\$1,893,699 13		

**Table No. 221.—Valuation of Taxable Property as Assessed; as Equalized by the Board of Equalization for each Year; the changes in the Amount Apportioned; the Rate of Tax Apportioned for 1882 and subsequent Years.**

YEARS IN WHICH ASSESSED OR EQUALIZED.	TAXABLE PROPERTY AS ASSESSED AND AS EQUALIZED.			STATE TAX.			
	Assessed Valuation.	EQUALIZED VALUATION.		RATE.		CHANGES IN AMOUNT.	
		By Boards of Supervisors.	By State Board of Equalization, being Amount upon which Tax was Apportioned.	Mills on \$1.00.	Per Capita.	Increase.	Decrease.
1881	\$609,344,293 55	\$654,005,885 42	\$610,000,000 00	1.260 1.880 1.108		\$338,028 84	\$121,643 30

\* For 1881 and previous years, see Table No. 220.

**Table No. 222.—Summary of Amounts Charged against, and Credits**

COUNTIES.	No. of Table.	AMOUNTS CHARGED AGAINST COUNTIES.					Cr. B. Fo (1)
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debts. (No. 5.)	
Totals .....		\$4,732,478 09	\$19,548,649 61	\$19,236,826 58	\$1,478,700 75	\$45,000,856 63	\$18,2
Alcona .....	223	\$183 79	\$38,778 61	\$351,240 23	\$15,236 48	\$405,439 11	\$2
Allegan .....	224	255,871 33	372,404 84	378,778 35	39,895 65	1,046,949 17	1
Alpena .....	225	590 40	53,217 97	462,598 06	19,096 42	535,893 85	3
Antrim .....	226		29,501 29	148,574 93	6,187 84	183,264 06	1
Arenac .....	227	217 83		581 08	15 12	814 03	
Baraga .....	228	54 30	11,679 77	80,498 11	3,147 51	95,379 69	
Barry .....	229	14,578 68	279,280 27	181,057 81	14,734 32	489,651 98	
Bay .....	230	12,976 95	218,045 23	1,186,968 08	42,283 47	1,454,568 71	5
Benzie .....	231	388 01	13,549 47	58,553 42	2,130 81	74,394 71	
Berrien .....	232	64,749 24	480,642 27	219,948 98	24,866 95	790,207 44	
Branch .....	233	12,071 92	488,775 89	83,633 40	16,793 55	601,474 76	
Calhoun .....	234	36,419 01	730,578 69	92,140 04	24,806 61	883,940 75	
Cass .....	235	21,764 78	455,258 12	44,884 21	15,087 99	536,495 10	
Charlevoix .....	236	853 25	13,283 50	60,956 39	2,283 64	77,377 48	
Cheboygan .....	237		28,062 46	156,275 34	5,977 70	190,316 30	1
Chippewa .....	238	19,583 16	24,356 46	208,126 29	9,368 14	259,424 05	1
Clare .....	239	657 55	24,173 24	197,178 08	8,171 37	230,189 19	1
Clinton .....	240	29,919 12	308,138 23	197,721 65	17,287 50	548,013 50	1
Crawford .....	241	132 83	5,390 36	42,250 56	1,550 15	49,323 90	
Delta .....	242	858 38	24,633 06	103,942 56	4,439 58	133,867 53	
Eaton .....	243	21,753 94	337,048 08	151,682 58	15,876 10	526,330 71	
Emmet .....	244	3,180 08	18,771 92	75,648 60	3,126 18	96,726 73	
Genesee .....	245	144,584 00	518,085 19	277,092 45	31,797 06	966,568 70	
Gladwin .....	246	348 62	11,230 57	150,195 01	4,115 56	167,889 76	
Gr'd Traverse .....	247	18,409 92	48,841 18	75,936 29	4,762 70	148,450 19	

# AUDITOR GENERAL.

and by the State Board of Equalisation; the Amount of State Tax Apportioned to the close of each Year and the Amount Realized More or Less

To Close of Each Year.	Amount Realized on State Tax to close of Each Year.	NET BALANCES, BEING AMOUNT REALIZED, LESS OR MORE THAN STATE TAX APPORTIONED, TO SEPTEMBER 30, 1883.		EXPENSE OF COLLECT- ING DELINQUENT STATE TAX OF 1882 AND SUB- SEQUENT YEARS. BALANCES.	
		Dr. Less.	Cr. More.	Dr.	Cr.
\$1,021,091 23	2994,885 20	\$26,408 03			\$2,018 82
2,496,768 49	2,394,655 08	111,108 48		\$44,365 36	
3,693,887 89					

Counties from 1841 to June 30, 1884 (see Tables Nos. 223 to 302, inclusive)

TO COUNTIES.			ACCOUNTS, JUNE 30. AGGREGATE BALANCE.		BALANCE JUNE 30, 1	
Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)		Counties, Dr. (No. 10.)	Counties, Cr. (No. 11.)	Counties, Dr. (No. 12.)	Counties, Cr. (No. 13.)
\$2,017,013 76	\$30,070,616 41		\$5,180,441 46	\$10,250,202 24	\$450,982 77	\$16,00
50 \$30,448 86	2639,942 74		\$183 79	\$234,687 42		\$2,26
18 35,563 22	915,874 39		267,359 77	136,285 99	\$11,488 44	
32 44,011 02	899,538 04		1,466 51	335,141 70	878 11	
53 13,453 51	286,810 14			103,546 08		93
59 54	330 93		474 10		256 27	
66 5,577 56	191,509 76		54 30	28,177 37		6
97 22,902 79	572,067 59		14,724 82	97,140 83	145 84	
65 92,488 01	1,956,531 56		61,094 06	563,061 90	48,817 10	
22 4,654 44	102,512 66		789 05	28,657 00	871 04	
06 23,287 51	745,620 11		65,449 88	20,782 53	700 64	
65 18,718 74	622,996 02		12,196 37	33,716 83	123 45	
97 22,989 97	853,824 66		36,419 01	6,802 92		40
27 15,092 11	617,815 36		21,927 72	3,347 98	162 94	
60 4,906 47	111,472 42		853 95	34,948 89		1,01
55 13,767 82	287,408 82		4,807 13	101,894 45	4,807 13	
30 18,407 19	395,067 37		19,838 36	145,471 88	355 40	
72 10,002 42	331,635 48		3,466 05	104,912 34	2,798 50	
53 26,671 36	611,335 08		39,224 56	102,556 14	9,815 44	
41 3,240 12	73,683 40		254 37	24,603 87	121 54	
72 9,986 59	204,230 32		5,516 22	75,879 01	4,662 69	
61 21,069 82	572,456 81		21,836 78	68,069 78	182 84	
50 6,067 25	132,929 89		8,916 88	41,118 84	738 85	
73 25,702 34	851,247 90		145,845 63	30,564 83	1,361 03	
27 11,420 54	235,214 63		1,230 95	68,555 82	882 33	
81 8,463 28	184,765 42		28,714 10	65,029 83	10,304 18	

Table No. 222.—Continued.

COUNTIES.	No. of Table.	AMOUNTS CHARGED AGAINST COUNTIES.					Cr. Br. Fo. (1)
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debts. (No. 5.)	
Gratiot.....	248	\$7,551 43	802,798 76	\$292,703 37	\$12,117 57	\$405,230 12	90
Hilledale.....	249	42,491 23	609,103 14	84,887 34	21,061 25	786,443 05	1
Houghton.....	250	20,890 18	80,375 22	571,769 01	21,088 15	694,793 54	2
Huron.....	251	11,347 96	82,689 99	204,275 43	7,951 04	306,244 42	3
Ingham.....	252	128,434 00	389,842 58	245,178 69	28,783 59	779,237 86	4
Ionia.....	253	39,326 69	405,327 84	156,178 84	18,777 99	619,609 56	5
Iosco.....	254	180 32	49,414 13	367,476 27	14,896 64	431,967 36	6
Isabella.....	255	27 42	55,238 04	328,469 29	12,944 57	394,679 32	7
Isle Royal.....	256	-----	1,179 21	20 25	24 80	1,224 26	8
Jackson.....	257	198,858 59	787,448 23	147,191 48	40,108 92	1,173,597 15	9
Kalamazoo.....	258	25,308 78	671,870 47	30,788 30	22,239 52	810,202 07	10
Kalkaska.....	259	20 18	24,145 52	209,098 48	7,863 51	241,127 69	11
Kent.....	260	274,245 48	889,925 57	556,913 28	58,485 63	1,782,669 94	12
Keweenaw.....	261	109,068 30	55,362 42	140,137 96	13,718 69	318,307 36	13
Lake.....	262	328 07	19,580 80	212,658 31	7,458 43	240,025 61	14
Lapeer.....	263	114,092 50	247,886 31	217,391 38	20,798 90	600,169 07	15
Leelanaw.....	264	278 71	18,428 90	48,178 53	1,979 27	68,865 41	16
Lenawee.....	265	107,317 42	954,165 06	143,864 96	38,361 54	1,243,508 98	17
Livingston.....	266	130,267 35	393,035 03	48,140 37	20,064 79	590,467 54	18
Mackinac.....	267	7,484 85	31,400 52	138,534 45	6,120 00	183,545 82	19
Macomb.....	268	106,658 68	486,802 18	59,454 26	22,610 60	675,525 70	20
Manistee.....	269	476 03	59,862 92	191,690 19	7,229 14	259,048 27	21
Manitowish.....	270	280 00	4,992 34	18,493 06	773 97	24,472 37	22
Marquette.....	271	1,549 69	115,850 93	521,668 10	20,751 22	659,820 14	23
Mason.....	272	6,320 68	43,423 77	168,740 04	6,469 68	224,959 35	24
Mecosta.....	273	1,322 40	68,779 48	404,530 45	19,618 23	584,259 56	25
Menominee.....	274	3,526 02	37,864 36	93,183 54	3,702 04	138,375 96	26
Midland.....	275	839 67	73,806 56	885,063 34	29,871 10	989,402 67	27
Missaukee.....	276	48 14	18,430 96	225,393 93	8,559 33	252,622 35	28
Monroe.....	277	516,105 83	392,541 74	203,230 07	50,389 23	1,162,316 87	29
Montcalm.....	278	11,523 26	145,271 25	404,248 02	17,296 31	578,277 84	30
Montmorency.....	279	253 82	5,614 95	58,721 20	1,442 38	65,032 33	31
Muskegon.....	280	85,581 34	130,248 38	322,205 43	15,369 68	557,404 83	32
Newaygo.....	281	1,426 58	78,774 03	362,211 03	13,226 26	454,637 90	33
Oakland.....	282	51,064 28	921,590 97	77,563 66	31,045 10	1,081,263 99	34
Oceana.....	283	591 43	67,357 57	297,942 23	11,647 66	376,858 89	35
Ogemaw.....	284	32 16	12,578 17	152,143 60	5,635 97	170,389 90	36
Ontonagon.....	285	723 49	48,205 04	404,864 03	14,397 72	467,990 21	37
Osceola.....	286	1,298 51	31,473 44	300,867 90	10,920 10	344,546 95	38
Oscoda.....	287	165 25	4,491 99	23,215 98	618 36	28,428 58	39
Otsego.....	288	56 71	11,483 11	57,721 04	2,438 64	71,699 50	40
Ottawa.....	289	449,098 55	231,099 45	342,031 09	48,337 63	1,070,526 91	41
Presque Isle.....	290	99 35	13,942 79	280,935 03	9,769 41	304,748 58	42
Roscommon.....	291	85,107 43	12,213 14	118,874 72	6,015 67	172,210 96	43
Saginaw.....	292	492,726 93	479,391 82	1,217,771 79	88,830 89	2,275,721 48	44
Sanilac.....	293	868 86	192,486 06	495,950 71	18,306 89	636,119 04	45
Schoolcraft.....	294	1,046 72	20,396 70	180,335 73	5,226 31	156,974 46	46
Shiawassee.....	295	366,028 37	287,916 51	305,776 36	42,995 48	992,716 62	47
St. Clair.....	296	153,217 19	344,285 82	292,508 64	30,694 56	820,696 21	48
St. Joseph.....	297	31,585 91	690,986 71	55,271 43	20,336 42	708,240 47	49
Tuscola.....	298	5,270 98	137,171 69	458,775 91	18,279 06	619,597 64	50
Van Buren.....	299	59,374 58	390,568 64	217,920 35	20,706 80	627,670 37	51
Washtenaw.....	300	203,798 50	1,010,064 92	53,130 97	43,697 46	1,312,679 84	52
Wayne.....	301	378,411 17	2,833,783 75	551,191 81	108,469 47	3,794,856 20	53
Wexford.....	302	198 41	24,198 01	203,360 48	6,237 74	234,679 64	54

## AUDITOR (

Table No. 222

COUNTIES.		ACCOUNTS.
Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)	Counties. Dr. (No. 10.)
830,791 13	8646,668 15	89,274 47
21,887 03	734,942 85	42,568 21
46,779 06	822,081 91	25,536 78
13,281 73	832,072 09	12,985 00
30,332 40	771,760 54	136,703 95
29,316 12	655,756 15	39,428 70
25,325 30	703,968 34	1,971 42
35,502 53	695,575 28	1,120 21
45 99	1,368 04	
27,151 83	990,615 83	199,121 76
21,617 44	795,579 15	25,519 03
17,925 46	390,736 11	30 19
44,064 95	1,503,532 17	279,305 48
19,163 78	347,290 51	109,574 83
18,033 68	373,990 95	343 05
17,701 99	512,337 52	114,516 09
4,310 03	93,899 13	714 94
31,018 78	1,124,848 67	122,235 91
19,238 60	459,210 57	137,515 47
14,411 23	290,009 10	11,195 51
15,423 73	599,105 28	103,725 54
19,078 03	405,016 99	696 17
1,596 76	33,584 86	563 68
42,554 10	901,739 84	2,486 91
15,800 79	334,342 56	7,063 96
50,301 96	1,006,256 54	2,489 86
6,704 54	155,230 53	4,814 03
88,220 05	1,712,519 71	7,492 79
19,255 94	387,218 85	621 04
44,068 85	647,651 82	523,734 54
43,530 23	904,458 79	22,347 19
2,112 73	86,790 47	1,069 19
20,155 77	519,858 69	88,194 99
37,837 01	762,563 78	3,437 49
28,448 49	1,636,720 06	51,365 32
33,161 43	643,882 58	1,717 15
11,302 50	239,224 16	765 27
45,858 21	897,905 97	13,734 01
26,105 20	535,756 78	1,723 18
1,256 87	41,022 85	105 23
4,999 41	106,515 81	2,672 66
27,395 55	684,097 53	485,225 43
20,354 23	446,125 18	99 35
6,678 24	156,815 01	36,825 51
113,696 61	2,361,731 89	629,613 54
83,531 78	1,067,392 33	3,413 64
10,747 84	229,657 83	1,046 72
22,795 98	714,671 25	392,548 39
25,415 42	701,785 54	169,594 15
18,048 08	670,789 76	46,585 66
57,089 14	1,125,720 31	7,681 12
23,727 44	651,965 20	59,274 53
29,344 09	1,109,946 68	203,893 27
78,513 66	2,522,792 42	282,292 96
17,719 44	370,865 17	193 41

Table No. 223.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						Miscellaneous Debits
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	
1869 to 1874*	\$183 79	\$2,564 31	\$15,978 78	\$2,565 88	\$3,525 57	\$60,659 99	-----
1875*	-----	3,011 45	5,431 44	111 89	909 14	11,928 52	-----
1876*	-----	1,737 44	1,684 38	543 98	1,190 02	15,883 30	c 35,381
1877*	-----	2,231 23	1,491 67	1 00	1,120 75	14,301 68	c 7,815
1878*	-----	2,315 07	3,984 45	1,567 77	1,374 23	15,753 47	c 11,201
1879*	-----	2,628 88	2,439 60	436 56	1,560 05	24,428 36	c 9,607
1880*	-----	3,569 11	4,322 18	514 88	1,375 60	15,379 19	c 11,815
1881*	-----	2,491 14	3,961 29	7 39	1,398 07	17,990 10	c 10,425
1882*	-----	2,528 93	2,964 47	319 44	1,411 78	15,898 78	c 11,016
1883*†	-----	3,151 51	† 297 69	183 69	† 995 74	† 18,509 37	† 7,102
1884†	-----	4,551 46	† 1,961 18	170 27	† 355 01	† 7,710 23	-----
			145 47	163 80	54	6,911 53	-----
Totals ..	\$183 79	\$35,778 61	\$44,841 23	\$7,989 94	\$15,236 48	\$224,263 51	\$74,165

\* See Auditor General's Report for 1883, p. 244.

† Under New Tax Law unless preceded by †.

• Under Sec. 124, Act 109, 1869.

b Error in Taxes, etc., charged back.

c State Bids.

d Error in charges for Taxes, etc., collected by County Treasurer.



# AUDITOR GENERAL.

Since the Organization thereof.

## AMOUNTS CREDITED TO COUNTY.

	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous. Credits.	Total
04	-----	\$104,172 07	\$7,489 63	-----	\$1
28	-----	24,015 63	2,315 92	-----	
43	-----	{ 219 33 }	{ 6 12 }	-----	
84	-----	16,501 63	2,417 14	-----	
31	-----	21,854 71	2,369 97	* \$5,381 44	
90	-----	29,204 23	2,234 66	* 7,615 21	
97	-----	22,562 27	2,103 22	* 11,201 31	
47	-----	23,065 38	2,742 48	* 9,607 11	
24	-----	23,041 42	2,791 77	* 11,815 62	
40	-----	16,916 51	2,404 85	* 10,425 26	
06	-----	{ 1,016 59 }	{ 1,470 77 }	* 11,016 69	
	\$2,151 18	{ 1,019 01 }			
	{ +1,150 62 }	{ 1,349 23 }			
	{ 2,435 27 }	{ 9,507 95 }	{ 398 54 }	{ 7,103 80 }	
32	\$6,737 07	\$296,166 05	\$80,448 23	\$74,185 44	\$6

t on error referred to in note "d,"  
n returns of sales of 1870, and interest from Nov. 15, 1870.  
ected Taxes of 1881.  
ax returned.  
ax, Interest and Collection fee.

Table No. 224.—Amounts Charged and Credits in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$109,816 11	\$187,190 89	\$239,432 45	\$10,617 29	\$22,479 89	\$40,594 42	.....
1875*.....	26,716 54	18,814 37	7,239 13	{ * 1,319 67 248 50 }	1,968 64	14 39	.....
1876*.....	14,710 47	10,834 87	6,256 80	386 19	1,791 87	40 06	* 76,564 8
1877*.....	14,801 54	14,875 19	6,576 15	551 13	1,945 94	81 84	* 6,452 0
1878*.....	17,984 37	22,100 44	6,034 87	987 88	2,442 82	71 38	* 7,709 5
1879*.....	20,474 54	17,525 88	5,216 97	{ † 64 816 73 }	2,306 39	39 11	* 4,189 2
1880*.....	16,870 97	23,794 06	3,739 85	350 26	2,149 47	35 56	* 3,347 1
1881*.....	12,760 46	16,807 63	3,471 67	362 95	1,633 86	92 70	* 2,970 1
1882*.....	10,555 88	19,045 57	2,567 76	227 55	1,896 21	81 36	* 2,834 9
1883*†.....	† 12,058 88	17,018 18	{ † 1,050 35 86 85 }	{ † 757 48 11 86 }	† 1,050 45	† 25 38	† 3,046 5
1884†.....	9,141 57	24,577 87	{ † 1,176 23 138 63 }	{ † 167 54 1 01 }	{ † 657 45 73 76 }	79 75	12 6
Totals ..	\$255,871 33	\$372,404 94	\$283,086 40	\$16,806 28	\$39,895 53	\$41,156 57	\$37,127 1

\* See Auditor General's Report for 1883, p. 244.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

\* Paid D., D. and B. Asylum.

\* Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Dr.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
90	\$62,412 99	\$392,761 93	927,361 93	\$1,081 53	<del>2,013,852 38</del>	\$126,532 65	\$136,285 99
---	18,212 27	48 87	802 89	-----	31,609 77	14,710 47	
---	11,853 70	88 51					
---	6,634 00	12,507 23					
---	20,000 00	9 14					
---	17,000 00	56 94	736 16	-----	26,904 19	14,901 54	
---	26,079 73	13,248 25					
---	18,000 00	67 77	930 54	* 6,684 87	27,819 48	17,964 37	
---	16,000 00	12,129 30	1,176 35	* 6,452 06	36,836 17	20,474 54	
---	20,000 00	58 10	1,127 48	* 7,709 35	33,698 52	16,870 97	
---	18,000 00	9,156 18	1,906 34	* 4,189 23	37,526 68	12,760 46	
---	16,000 00	63 06	896 25	* 3,347 11	27,543 43	10,555 68	
---	16,726 55	7,799 64	760 79	* 2,970 14	24,650 41	12,068 68	
---	20,097 64	168 86					
---		5,895 47					
---		86 19					
---		5,009 88					
---		221 81					
---		196 68					
---		4,511 09					
---		311 41	† 406 56	† { 2,834 96 }	26,544 16	9,141 57	
---		8 77		† { 32 07 }			
---		391 16	† 173 43	† 3,046 50	24,537 24	11,498 44	
---		101 08					
---		467 34					
90	\$239,500 81	\$466,296 55	\$35,563 22	\$38,227 82	\$915,874 39	\$267,359 77	\$136,285 99

Bids.

at Land Office charged back, and interest to June 30, 1879.

Institution for D. and D.

collected under Act 275, 1881, on lands rejected or charged back, and interest, \$206.22;

taxes, etc., charged back, \$16.59.

Tax returned to Auditor General's office.

Tax, Interest and Collection fee.

lected Taxes of 1881.

Tax, Interest, and Collection fee refunded at A. G. O.

Table No. 225.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1869 to 1874*	-----	\$26,384 63	\$47,104 40	\$17,682 91	\$5,034 67	\$37,606 76	-----
1875*	-----	1,304 96	15,702 44	1,184 86 1,150 55 3 27 303 76	983 34	13,466 97	-----
1876*	-----	752 89	8,970 80	303 76	10 1,267 18	15,813 80	\$10,309 94
1877*	-----	1,716 37	3,899 28	478 03	1,253 30	12 89 15,302 00	10,078 12
1878*	-----	2,550 05	3,484 90	721 57	1,233 68	14,144 68	12,079 36
1879*	-----	2,022 22	3,904 36	693 34	1,163 06	10,464 74	12,965 14
1880*	-----	2,745 47	4,230 93	249 63	1,540 75	187 05 14,990 75	15,406 48
1881*	-----	1,916 26	1,902 60	721 18	1,929 04	23,506 97	12,758 99
1882*	-----	4,372 48	2,268 59	126 11	2,496 84	26,595 59	26,222 52
1883*†	-----	3,907 36	11,300 69 74 23	785 36 23 35	1,481 09	24,196 90	9,856 66
1884†	† \$590 40	5,643 81	1,203 95 206 13	267 49 4 12	513 66 28	10,222 31 2,231 57	-----
Totals...	\$590 40	\$53,217 97	\$93,644 16	\$74,507 44	\$19,096 42	\$227,786 98	\$126,639 44

\* See Auditor General's Report for 1883, p. 246.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

† Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

\* Error in credit of Delinquent Taxes.

† Interest on error referred to in note "c."

\* State bids.

† Paid D., D. and B. Asylum.

# AUDITOR GENERAL.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						A.
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	Co D.
56	-----	\$166,111 85	\$15,896 49	\$179 12	\$322,534 03	-----
08	-----	{ 112 31 28,820 34 }	3,210 99	-----	60,927 72	-----
64	-----	23,545 05	2,965 08	-----	55,293 77	-----
08	-----	19,751 98	2,559 53	* 13,268 94	49,993 50	-----
51	-----	{ 62 55 19,706 36 }	2,523 58	* 10,078 12	49,573 12	-----
88	-----	{ 64 81 19,820 22 }	2,503 97	* 12,079 35	49,747 26	-----
37	-----	{ 178 19 31,898 98 }	3,260 98	* 13,965 14	66,917 54	-----
47	-----	{ 5 20 103 29 26,371 39 }	4,133 98	* 15,406 49	82,687 52	-----
56	-----	{ 798 37 175 97 13,151 70 }	3,890 56	* 18,756 99	70,576 17	-----
56	\$3,479 96	{ 248 81 493 54 145 14 7 28 68 59 1,578 22 61 60 767 50 }	† 1,975 29	*† 26,223 52	41,129 80	-----
---	{ † 1,025 05 5,006 19 }		† 571 56	†† 9,858 88	20,157 63	-----
70	\$10,711 20	\$302,855 56	\$44,011 02	\$115,318 56	\$508,538 04	\$

etc., on Part-paid Lands, collected at Land Office.

Eastern Asylum for Insane.

ferred from Montmorency County for taxes of 1880, returned from A

Tax returned to Auditor General's Office.

Tax, Interest, and Collection Fee.

lected Tax of 1881.

Table No. 226.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1864 to 1874*	-----	\$6,869 43	\$6,997 44	\$3,510 47	\$2,359 76	\$40,163 01	-----
1875*	-----	1,161 56	10,862 00	45 93	454 34	{ " 23 04 " 374 65 " 7,008 33 " 34 25 " 353 82 " 5,463 91 " 1 74 " 2,388 37	-----
1876*	-----	670 16	7,790 83	{ 4 5 76 213 45 }	{ * 3 97 773 35 }	{ " 353 82 " 5,463 91 " 1 74 " 2,388 37	\$2,539 84
1877*	-----	1,029 82	2,478 82	164 72	-----	-----	1,041 84
1878*	-----	1,530 03	2,429 26	{ 2 4 28 167 28 }	277 83	2,434 63	1,428 94
1879*	-----	1,212 33	1,556 79	{ 2 5 23 33 95 }	223 28	1,867 78	1,436 88
1880*	-----	1,647 23	1,965 56	45 69	496 80	6,791 09	1,720 67
1881*	-----	1,149 76	1,979 84	44 10	289 76	-----	1,340 73
1882*	-----	3,626 96	1,630 34	125 23	-----	2,877 01	1,406 51
1883*†	-----	3,351 51	{ † 601 34 307 96 }	{ † 153 74 10 84 }	† 226 78	† 1,080 77	† 3,833 50
1884†	-----	4,551 46	{ † 2,542 74 186 52 }	† 90 54	† 247 97	{ † 4,673 21 1,942 98 }	{ † 20 42 " 2 94 }
Totals...	-----	\$23,501 29	\$42,129 54	\$4,462 11	\$6,197 84	\$67,251 51	\$14,731 77

\* See Auditor General's Report for 1883, p. 248.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Paid Michigan Asylum for Insane.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Error in credit of Delinquent Taxes.

e Interest in error referred to in note "d."

# AUDITOR GENERAL.

since the Organisation thereof.

## AMOUNTS CREDITED TO COUNTY.

al- ight d.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.
3 70	-----	\$60,223 25	\$6,441 05	-----
3 19	-----	" 148 35	1,474 54	-----
1 45	-----	27,701 31	" 4 58	-----
4 89	35,730 58	" 5 10	1,206 78	-----
4 17	-----	" 24 19	" 4 58	-----
6 90	-----	5,823 14	533 53	1,041 34
3 70	-----	314 14	348 74	22,530 84
7 59	-----	5,826 98	533 53	1,041 34
3 90	-----	" 973 53	533 53	1,428 04
3 70	-----	6,460 30	533 53	1,428 04
7 59	-----	" 2,143 25	533 53	1,428 04
3 90	-----	7,323 06	533 53	1,428 04
7 14	2,806 52	" 288 53	533 53	1,428 04
3 90	-----	5,279 30	533 53	1,428 04
7 14	-----	" 187 06	499 45	1,790 67
3 90	-----	6,061 44	549 88	1,240 73
7 14	-----	" 282 45	549 88	1,240 73
3 90	-----	7,871 09	549 88	1,240 73
7 14	2,806 52	1 348 70	335 00	1,468 51
3 90	-----	" 192 90	335 00	1,468 51
7 14	-----	563 12	335 00	1,468 51
3 90	-----	" 51 92	335 00	1,468 51
7 14	-----	187 18	335 00	1,468 51
3 90	-----	" 199 85	335 00	1,468 51
7 14	-----	564 81	335 00	1,468 51
3 90	-----	2,720 40	335 00	1,468 51
4 10	\$15,541 96	\$140,511 16	\$13,453 51	\$14,689 41

bids.  
 s, etc., on Part-paid Lands, charged back.  
 Collected Taxes of 1861.  
 Tax returned.  
 Tax, Interest, and Collection Fee.  
 Institution for the D. and D.  
 Tax, Interest, and Collection Fee refunded at A. G. O.

Table No. 227.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charged in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.
CLOSING JUNE 30.							
1883 * †.....				{ 1204 09 }			
				13 74 }			
1884†.....	\$917 83		† 3361 74	1 51	{ † 314 20 }		
					83 }		
Totals.....	\$917 83		\$361 74	\$319 34	\$15 13		

† Under new Tax Law unless preceded by †.  
 \* See Auditor General's Report for 1883, p. 248.  
 † Local Tax, Interest, and Collection fee.

Table No. 228.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
CLOSING JUNE 30.							
1873*				\$54 20			
1876*	\$54 20		\$1,628 67	791 25	\$90 45		
1877*		\$915 40	3,736 74	47 91	304 51		\$3,971 26
1878*		1,300 08	3,089 70	481 68	277 20	\$843 86	\$ 4,208 63
1879*		1,078 52	3,513 07	739 45	351 48	1,804 07	\$ 5,154 17
1880*		1,454 25	1,941 66	80 56	412 14	3,226 45	\$ 4,524 20
1881*.....		1,022 01	1,806 47	373 89	703 40	2,564 76	\$ 12,247 78
1882*		1,834 02	2,138 33	1,088 63	816 79	12,614 40	\$ 3,028 27
1883*†.....		1,638 78	{ † 218 94 }	{ † 95 17 }	† 134 38	† 911 62	† 2,003 22
			104 44 }	4 74 }			
1884†.....		2,366 76	{ † 542 69 }	{ † 197 80 }	{ † 106 04 }	{ 12,317 26 }	
			218 24 }	1 94 }	14 }	842 22 }	
Totals...	\$54 20	\$11,679 77	\$16,948 94	\$3,866 72	\$8,147 51	\$24,333 53	\$35,336 92

\* See Auditor General's Report for 1883, p. 250.  
 † Under new Tax Law unless preceded by †.  
 \* State bids.  
 † Mining Tax collected during year.



# AUDITOR GENERAL.

ness the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.					Acco
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	Coun Deb
					\$3
{ \$218 33 14 46 }	* \$106 55	{ † 90 80 24 }		\$339 93	2
\$233 84	\$106 55	90 54		\$339 93	\$4

ness the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.					Acco
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	Coun Deb
					\$1
	\$6,243 86	\$960 12		\$6,502 98	
	5,769 83	508 81		10,276 37	
	6,026 12	538 61	* \$3,971 96	11,631 54	
	5,971 63	670 61	* 4,206 63	18,912 50	
	13,941 08	1,024 74	{ b 13 40 * 265 01 * 5,154 17 }	22,860 09	
	5,638 76	1,247 23	* 4,524 90	23,681 02	
	4,297 53	1,043 92	{ b 5 38 * 12,347 78 }	21,558 60	
\$1,229 43	{ † 418 94 * 345 00 }	† 168 08	{ † 3,028 27 b 58 63 }	5,334 44	
{ † 463 62 2,686 54 }	{ † 615 96 * 437 99 * 6 50 }	† 120 44	{ † 2,093 23 b 75 73 }	6,545 22	
\$4,291 59	\$49,762 32	\$5,577 56	\$35,747 06	\$121,502 76	\$1

transferred from Houghton County for  $\frac{1}{2}$  Mining Tax collected from 8  
duct of 1875 and 1876.  
sted Taxes of 1881.  
x, Interest, and Collection fee.  
x returned to Auditor General's Office.  
ic., on Part-paid lands, collected at Land Office.

Table No. 229.—Amounts Charged and Credited in Acc

YEARS ENDING UNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
3 to 1874*	\$0,356 23	\$123,512 17	\$115,196 61	\$5,241 38	\$10,405 53	\$35,986 98	-----
5*	-----	12,551 62	2,779 92	{ <sup>a</sup> 18 02 30 63 }	473 96	b 24 77	-----
6*	-----	7,818 49	1,963 77	40 25	320 77	b 23 62	c \$897 18
7*	-----	11,442 45	1,350 12	183 38	420 29	{ <sup>b</sup> 15 82 40 58 }	d 595 43
8*	1,070 27	17,000 34	1,878 75	-----	665 40	b 30 01	d 985 00
9*	145 19	12,481 45	1,497 80	238 70	512 52	{ <sup>b</sup> 45 80 426 37 }	d 1,077 53
10*	1,229 17	18,308 11	1,979 73	50 31	690 23	b 47 57	d 886 28
11*	-----	12,775 10	1,039 85	135 86	481 27	{ <sup>b</sup> 19 12 1,325 61 }	d 441 00
12*	989 12	18,340 12	661 78	233 74	555 99	c 44 43	d 604 14
13†	† 1,530 20	16,267 88	{ <sup>†</sup> 394 01 61 89 }	{ <sup>†</sup> 39 41 20 59 }	† 150 25	† 30 96	et 715 06
14†	-----	23,667 58	{ <sup>†</sup> 114 07 86 83 }	† 93 71	† 58 20	{ <sup>†</sup> 896 04 70 18 }	c 23 79
Totals...	\$14,678 68	\$279,280 97	\$129,249 40	\$6,563 31	\$14,734 62	\$39,008 87	\$6,215 23

\* See Auditor General's Report for 1883, p. 250.

Under New Tax Law unless preceded by †.

Under Sec. 124, Act 169, 1869.

† Paid D., D. and B. Asylum.

Taxes, etc., on Part-paid Lands, collected at Land Office.

## AUDITOR GENERAL.

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County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Count ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
2 83	\$70,707 97	\$204,031 71	\$18,844 16	\$365 72	\$388,191 89	\$9,356 92	\$94,870
7 92	12,693 59	14 81	475 87		17,540 50		663
3 78	7,573 67	3,728 38					555
5 25	9,000 00	35 80	324 60		11,639 38		
		3,041 48					
		9 34	422 62	4 807 18	13,885 95	1,070 27	
	17,314 80	3,002 56					
		21 92	671 55	4 595 43	21,718 97		
	12,215 00	3,115 16					
		205 89	463 10	4 895 00	16,198 23	1,229 17	
		2,320 43					
	20,001 32	74 04	502 78	4 1,077 55	23,819 25		
		1,674 26					
1 53	11,037 40	11 68	468 91	4 898 28	15,227 69	980 13	
		1,799 87					
	18,000 00	29 00	431 66	4 441 00	20,110 18	1,530 30	
		1,208 52					
		33 95					
	{ † 1,380 08 }	2 19	† 147 45	† 604 14	19,103 83	206 51	
	{ 16,265 27 }	h 150 75					
		i 20 00					
	{ † 500 14 }	h 228 07	† 61 08	† 715 05	25,130 08		
	{ 23,573 62 }	i 54 12					
0 83	\$220,752 39	\$224,712 03	\$22,902 79	\$6,559 35	\$272,067 89	\$14,724 52	\$97,140

to Bids.  
d Institution for the D. and D.  
al Tax, Interest, and Collection fee.  
collected Taxes of 1881.  
e Tax returned to Auditor General's Office.

Table No. 230.—Amounts Charged and Credited

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1859 to 1874*	.....	\$64,466 88	\$290,892 14	\$35,506 65	\$11,106 06	\$67,384 72	.....
1875*	.....	10,540 07	39,000 09	{ *1,043 44 *1,848 53 638 67 }	{ c 42 61 1,355 49 }	d 35 02	.....
1876*	.....	6,061 05	{ e 88 51,986 09 }	{ h 5 91 1,910 01 }	{ i 02 25 2,732 86 }	d 40 00	*\$29,056 25
1877*	.....	8,000 72	{ f 627 12 45,377 93 }	1,772 84	{ i 55 64 3,315 48 }	{ j 22 40 6,898 94 }	* 34,719 18
1878*	.....	11,900 24	45,931 42	5,645 28	3,701 53	{ d 35 65 12,112 71 }	* 33,001 56
1879*	.....	9,437 01	51,056 24	1,989 48	4,230 84	{ d 27 66 8,617 27 }	* 41,606 26
1880*	.....	12,812 18	40,056 40	5,281 29	3,901 22	{ d 35 50 21,537 22 }	* 37,070 31
1881*	.....	8,942 57	46,772 39	{ n 414 17 3,896 34 }	3,096 39	{ d 26 59 9,189 22 }	* 26,986 93
1882*	.....	25,394 10	40,968 37	692 84	2,851 19	{ o 51 47 11,861 24 }	* 23,782 00
1883*†	.....	22,690 92	{ †18,190 78 998 16 }	{ † 826 07 58 17 }	† 2,036 53	{ o 49 64 r 23 20 }	*†29,959 88
1894†	\$12,276 96	32,770 49	{ †12,033 14 2,958 97 }	{ †1,170 50 90 53 }	{ †2,261 93 482 41 }	{ †23,806 71 2,452 23 }	{ o 60 53 v 40 82 r 18 45 }
Totals...	\$12,276 96	\$213,045 23	\$703,489 04	\$62,762 72	\$42,283 47	\$164,406 53	\$256,293 77

\* See Auditor General's Report for 1893, p. 252.

† Under New Tax Law unless preceded by †.

\* Error in amount charged county, June 30, 1874, under Sec. 124, Act 169, 1869.

\* Under Sec. 124, Act 169, 1869.

\* Interest on error referred to in note "a."

\* Paid D., D. and B. Asylum.

\* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

\* Error in charge for Taxes, etc., collected by County Treasurer.

\* Error in credit of Delinquent Taxes.

\* Interest on error referred to in note "g."

\* Interest on error referred to in note "h."

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Amount Paid.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
1899		\$450,215 12	\$32,844 45		\$303,249 46		\$333,033 01
1900		15 41					
1901		118 33	4,301 61		97,316 31		42,792 39
1902		73,037 84					
1903		5 96					
1904		84 83	6,036 49		123,728 46		31,915 12
1905		74,808 79					
1906		91 11	6,429 12	\$29,056 25	133,902 53		33,263 28
1907		66,471 08					
1908		72 60	23 33				
1909		1,000 00	7,446 25	34,719 18	157,456 93		45,122 54
1910		80,839 29					
1911		157 18					
1912		30 81	7,703 93	33,001 56	158,602 85		31,068 10
1913		72,407 34					
1914		222 31	6,607 06	41,606 36	136,600 69		16,197 51
1915		56,786 84					
1916		22 43	5,344 88	37,070 31	115,674 87		16,388 27
1917		57,039 74					
1918		27 98	1 96				
1919		24 13	4,027 46	26,966 93	117,503 49		12,631 66
1920		69,468 79					
1921	\$18,831 75	57 56	2,136 31	23,763 60	93,500 42	\$13,270 95	
1922		1,157 50					
1923		4,082 02					
1924	16,936 22	44 12	1,895 23	20,959 89	49,636 55	48,817 10	
1925	1,604 83	5,276 20					
1926		3,920 07					
1927							
1928							
1929							
1930	\$27,172 80	\$1,017,645 88	\$92,468 01	\$266,162 97	\$1,956,531 56	\$61,094 05	\$563,061 90

a Bids.  
 r in charge for Taxes received by County Treasurer.  
 rest on error referred to in note "l."  
 r in credit of Returns—Taxes of 1879.  
 Institution for the D. and D.  
 r in Taxes, etc., charged back.  
 rest on error referred to in note "p."  
 School for the Blind.  
 ollected Taxes for 1881.  
 l Tax, Interest, and Collection fee.  
 Tax returned to Auditor General's Office.  
 l Tax, Interest, and Collection fee refunded at Auditor General's Office.

Table No. 232.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits.
1842 to 1874*		\$11,508 11	\$247,993 92	\$355,547 51	\$3,648 37	\$11,039 15	\$11,047 88	-----
1875*			21,825 83	577 17	17 83	708 36	38 81	-----
1876*			12,392 31	733 40	72 16	389 97	906 06	-----
1877*			30,024 30	761 10	86 37	625 64	52 81	c 344 1
1878*			29,750 59	1,126 13	112 10	919 37	325 80	c 73 1
1879*			23,592 54	1,255 11	29 54	751 80	69 89	c 309 7
1880*			22,030 45	900 96	56 94	968 99	69 02	c 39 6
1881*			22,356 42	674 12	236 24	689 30	506 15	c 152 6
1882*		292 28	24,688 71	490 77	1,231 54	613 44	48 71	c 40 4
1883†			23,000 61	318 26	34 43	37 40	237 34	c 37 1
1884†		161 53	31,860 21	48 18	4 50	35 13	58 57	c 406 1
				48 73	6 35		146 61	
				215 72	37 13		427 41	d 51 1
				48 73			274 06	
Totals..		\$12,071 92	\$488,775 89	\$22,872 24	\$5,577 30	\$16,793 55	\$14,269 31	ELIWA 1

\* See Auditor General's Report for 1883, p. 256.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

Table No. 234.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits.
1841 to 1874*		\$34,020 45	\$387,825 55	\$55,814 57	\$4,317 95	\$16,739 78	\$1,394 55	-----
1875*			30,114 49	2,955 16	{ 5 54 43 85 }	950 78		-----
1876*		135 72	17,374 42	1,535 29	132 88	565 17		\$326 65
1877*		703 96	27,461 69	1,688 33	173 09	910 35	4 5 18	c 326 65
1878*			40,800 81	1,495 28	224 12	1,245 40	4 48 51	c 458 65
1879*		783 45	32,355 48	1,642 01	178 69	1,070 98	4 41 90	c 600 54
1880*			43,927 47	1,090 07	166 29	1,397 77	{ 82 81 1,431 73 }	c 390 12
1881*		365 17	34,077 31	1,123 51	145 94	1,171 01	4 103 76	c 236 98
1882*		108 92	34,564 19	810 72	167 84	855 79	4 129 79	c 290 32
1883†		† 31 07	34,077 31	{ † 238 27 26 31 }	{ † 48 18 23 15 }	† 44 21	† 103 40	† 614 84
1884†		† 272 27	44,604 20	{ † 159 28 219 66 }	{ 23 79 45 }	{ † 36 13 03 }	{ † 449 54 41 94 }	{ † 100 46 9 39 }
Totals..		\$35,419 01	\$730,573 69	\$78,769 74	\$5,760 60	\$24,806 01	\$2,823 41	\$2,787 29

\* See Auditor General's Report for 1883, p. 256.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State Bids.

d Paid D., D. and B. Asylum.

since 1843.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
85	\$223,574 74	\$95,213 86	\$12,618 29	\$389 20	\$358,630 04	\$11,598 11	\$29,383 21
86	21,000 00	1,225 12			24,410 48		167 26
88	12,160 80	1,851 65	413 99		14,593 70		709 13
13	19,500 00	1,730 37	706 31	c 44 95	22,081 03		705 84
84	29,917 23	1,407 02	1,001 91	c 73 87	33,005 56		800 26
96	23,545 74	1,637 96	801 28	c 309 78	27,085 01		748 38
33	32,083 18	1,039 81	912 19	c 29 03	34,820 54		537 84
84	23,700 00	884 83	781 13	c 132 07	24,985 57		
	25,289 75	{ c 20 15 s 767 87	763 36	c 40 42	26,881 35		716 76
75	23,000 00	{ s 7 24 h 100 20	† 51 62	† c 27 56	23,904 08	181 53	
	{ † 338 15 s 23,131 10 }	{ s 85 05 c 2 31 s 4 83 }	† 23 56	†† 405 12	32,998 93	123 45	
63	\$463,140 68	\$105,958 26	\$12,718 74	\$1,451 71	\$683,996 02	\$12,196 37	\$33,716 63

Institution for the D and D.  
 a, etc., on Part-paid Lands, collected at Land Office.  
 Collected Taxes of 1881.  
 Tax, Interest, and Collection fee.  
 Tax returned to Auditor General's Office.  
 since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
85	\$358,040 78	\$118,671 88	\$14,912 39	\$78 84	\$480,194 92	\$34,090 45	\$4,102 52
17	29,171 20	b 11 45 s 3,180 19	960 03		33,934 10	133 79	
	15,986 37	b 508 31 s 2,944 00	534 46		19,680 14	703 96	
	28,963 41	b 29 27 s 2,660 57	864 83	c 620 32	31,138 40		51 79
79	33,904 10	b 84 18 s 3,143 57	1,224 92	c 358 83	43,717 49	783 45	
	34,360 76	b 87 91 s 3 45 s 2,500 05	1,111 06	c 456 84	38,420 09		1,747 11
11	42,664 70	b 64 42 s 1,782 38	1,381 90	c 600 54	48,111 02	865 17	
	30,655 28	b 219 13 s 1,482 13	902 36	c 390 12	33,599 12	106 92	
	34,108 25	b 13 91 s 1,430 84	1,014 68	c 396 80	36,903 43	31 07	
	{ † 269 81 s 30,700 74 }	{ † b 276 94 h 235 66 s 7 23	† 28 34	† c 292 30	31,808 02	272 27	
	{ † 110 19 s 44,965 19 }	{ † b 259 53 h 277 74 s 84 01 s 21 60 }	† 34 78	† s 614 84	46,317 86		401 50
12	\$681,412 92	\$129,783 92	\$22,999 97	\$3,756 48	\$838,924 05	\$36,419 01	\$6,302 92

charged; under Sec. 124; under Secs. 106-9, Tax Law.  
 Institution for the D. and D.  
 Collected Taxes of 1881.  
 Tax returned to Auditor General's Office.  
 Tax, Interest, and Collection fee.  
 Institution for D. and D.  
 School for the Blind.

Table No. 227.—Amounts Charged and Credited in Account with C

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1867 to 1874*	.....	\$4,009 63	\$13,499 67	\$2,132 26	\$1,238 77	\$99,159 59	.....
1875*	.....	645 32	3,046 63	{ * 140 49 690 88 }	349 14	5,598 13	.....
1876*	.....	372 81	2,586 81	487 02	582 34	9,505 71	4 \$1,422 72
1877*	.....	1,373 10	2,883 34	764 00	111 11	6,106 64	4 2,075 65
1878*	.....	3,040 04	3,233 76	82 83	320 55	3,384 56	4 2,291 51
1879*	.....	1,617 77	6,299 73	{ * 4 71 344 60 }	547 50	5,792 45	4 2,476 83
1880*	.....	2,195 37	5,566 96	127 14	483 94	3,984 29	4 2,319 68
1881*	.....	1,533 01	3,919 64	167 29	502 13	5,078 27	4 2,390 67
1882*	.....	4,232 35	2,856 20	113 43	689 41	5,546 75	4 5,964 07
1883†	.....	3,751 62	{ † 930 78 134 98 }	{ † 53 79 21 14 }	† 427 37	† 5,154 90	† 4,153 71
1884†	.....	5,461 74	{ † 759 44 242 96 }	{ † 29 54 3 24 }	{ † 213 65 79 96 }	{ † 14,590 67 2,421 75 }	{ † 31 60 2 983 15 † 11 62 }
Totals	.....	\$23,063 46	\$45,932 83	\$5,153 45	\$5,977 70	\$78,185 91	\$27,003 15

\* See Auditor General's Report for 1883, p. 268.

† Under new Tax Law unless preceded by †.

\* Under Sec. 124, Act 109, 1869.

b Twice charged: under Sec. 124; also, under Secs. 103-8, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State bids.

Table No. 228.—Amounts Charged and Credited in Account with C

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1839 to 1874*	\$19,583 16	\$6,514 67	\$4,250 03	\$1,695 88	\$2,115 63	\$10,110 45	.....
1875*	.....	645 32	386 41	{ * 4 52 275 70 }	111 11	8,680 13	.....
1876*	.....	372 31	907 16	91 98	532 12	10,567 44	b \$2,753 67
1877*	.....	915 40	1,099 93	63 78	636 03	10,090 16	b 2,194 74
1878*	.....	1,360 03	440 75	125 06	585 37	8,373 03	b 3,374 34
1879*	.....	1,076 52	3,399 82	111 11	773 19	12,067 94	b 4,061 74
1880*	.....	1,464 25	1,901 92	160 74	851 41	12,063 20	b 6,279 70
1881*	.....	1,022 01	1,868 55	173 90	1,148 80	16,757 53	b 8,806 60
1882*	.....	2,821 57	2,060 60	6,649 43	841 23	9,686 90	b 6,357 90
1883†	.....	2,521 22	{ † 214 93 167 88 }	{ † 210 66 115 23 }	† 1,040 86	† 18,192 32	† 3,679 15
1884*	.....	3,641 16	{ † 806 28 183 72 }	{ † 134 39 15 59 }	{ † 273 11 23 72 }	{ † 16,307 59 15,430 67 }	b 15 13
Totals	\$19,583 16	\$24,356 46	\$17,956 97	\$10,356 18	\$6,206 14	\$133,257 97	\$39,535 17

\* See Auditor General's Report for 1883, p. 260.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 109, 1869.

b State bids.

c Error in charge of State Tax.



ty since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
Bal- brought forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
1,781 44	\$12 00	\$44,910 50	\$4,684 96	-----	\$90,308 90	-----	\$48,528 98
7,747 54	-----	b 42 43 c 244 42 13,464 09	1,056 81	-----	21,555 09	-----	11,085 08
1,065 08	-----	c 164 04 9,817 05	1,190 35	-----	22,245 59	-----	7,289 72
7,989 71	-----	c 175 63 8,256 74	911 84	d \$1,423 72	18,055 64	-----	1,423 72
1,368 89	-----	c 14 31 11,665 30	875 34	d 2,075 65	18,939 49	-----	7,586 25
7,588 25	-----	c 379 59 10,784 30	1,080 47	d 2,291 51	22,122 02	-----	4,096 43
1,096 43	-----	c 43 79 12,672 88	969 25	d 3,478 83	21,261 38	-----	5,683 06
1,683 08	-----	c 88 71 13,349 93	1,109 17	d 3,319 62	20,550 49	-----	8,969 49
1,939 49	-----	c 188 86 9,765 60	1,089 56	d 3,360 67	23,414 30	-----	3,990 09
1,990 09	3,802 33	+c 101 89 c 35 23 k 451 14 h 778 89	+ 593 47	+d 5,364 07	14,934 91	-----	276 47
276 47	{ + 607 49 1,187 60 }	+c 10 41 h 942 79 k 3,482 97 c 46 01	+ 236 10	+f 4,153 71	10,784 30	\$4,807 13	-----
1,894 45	\$4,739 35	\$140,805 42	\$13,767 82	\$26,086 78	\$287,403 82	\$4,807 13	\$101,894 45

kes, etc., on Part-paid Lands, charged back.  
collected Taxes of 1881.  
al Tax, Interest, and Collection fee.  
te Tax returned to Auditor General's Office.  
al Tax, Interest, and Collection fee refunded at A. G. O.  
d Institution for D. and D.  
d Eastern Asylum for Insane.

ty since 1839.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Bal- brought forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
453 15	\$4,180 77	\$80,532 41	\$2,547 55	-----	\$83,713 88	\$19,583 16	\$27,027 23
574 08	-----	12,226 18	1,244 57	-----	24,116 83	-----	13,706 00
708 00	-----	c 03 10,049 95	d 06 1,373 67	-----	25,131 71	-----	9,717 02
717 03	-----	11,536 46	1,294 00	b \$2,756 67	25,301 15	-----	9,791 11
791 11	-----	13,833 67	1,394 17	b 2,194 74	27,383 69	-----	13,024 91
924 91	-----	18,086 96	1,329 46	b 3,374 54	36,325 87	-----	14,275 54
975 54	-----	21,619 68	2,086 10	b 4,061 74	42,073 01	-----	19,381 79
961 79	-----	19,642 25	2,490 86	b 6,379 70	47,774 43	-----	18,484 94
484 94	-----	16,489 20	2,277 16	b 8,808 60	46,039 90	-----	17,612 35
612 35	-----	f 3,013 72 k 2,070 60	+ 1,567 17	+b 6,367 90	30,631 74	-----	2,468 99
408 99	{ + 371 50 800 45 }	f 14,087 72 k 2,354 73	+322 62	+ 5,679 15	26,665 16	255 40	-----
471 88	\$5,332 72	\$176,225 54	\$18,407 19	\$39,540 04	\$385,067 37	\$19,838 56	\$145,471 88

erest on error referred to in note "c."  
collected Taxes of 1881.  
al Tax, Interest, and Collection fee.  
te Tax returned to Auditor General's Office.  
al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 239.—Amounts Charged and Credited to Account

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1874 to '74*	\$302 71	\$3,020 46	\$7,756 26	\$7,664 02	\$1,300 49	\$22,543 61	-----
1875*.....	-----	1,276 27	3,035 89	{ = 1,470 50 271 00 }	434 98	6,134 64	-----
1876*.....	-----	736 24	9,472 15	178 87	1,084 12	9,283 63	c 33,494 02
1877*.....	-----	1,144 25	2,917 61	383 64	650 38	7,749 98	c 4,908 22
1878*.....	-----	1,700 03	1,746 95	{ = 3,203 00 564 27 }	811 50	6,252 39	c 4,813 34
1879*.....	-----	1,348 14	1,909 57	{ = 3,303 00 264 36 }	{ = 204 53 625 58 }	7,006 81	c 4,819 25
1880*.....	-----	1,820 31	2,520 80	{ = 3,306 07 367 28 }	492 05	-----	c 4,816 25
1881*.....	-----	1,377 51	2,678 25	{ = 3,303 06 302 22 }	543 49	156 50	c 5,000 01
1882*.....	-----	3,526 96	1,114 26	III III	915 01	6,464 13	c 12,944 97
1883*†.....	-----	3,151 51	{ 11,206 27 10 82 }	{ † 272 14 9 59 }	† 841 37	† 11,434 45	† c 8,313 46
1884†.....	4 84	4,551 46	{ 13,416 28 131 29 }	{ † 190 47 1 25 }	{ † 230 64 14 }	{ † 6,562 63 2,150 78 }	† 8 41
Totals.	\$687 55	\$24,172 24	\$38,788 50	\$25,634 23	\$6,171 37	\$66,737 53	\$47,017 67

\* See Auditor General's Report for 1883, p. 501.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 189, 1883.

\* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

\* State Bids.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
90		\$53,462 55	\$3,334 77		\$72,076 23		\$29,314 49
90		b 30 25					
90		16,646 11	1,632 40		32,265 35		10,641 39
90		d 95 36					
90		11,989 77	1,265 23		33,591 80		9,413 67
90		b 14 46					
97		d 86 34	1,393 16	c \$3,494 02	27,963 28		10,200 30
90		13,561 68					
90		d 123 11	1,360 64	c 4,908 22	26,936 92		7,633 87
90		10,324 75					
97		d 91 79	1,133 31	c 4,813 34	22,815 11		2,679 79
90		8,711 49					
90		d 63 15	963 51	c 4,819 25	29,118 64		5,709 35
90		10,711 94					
95		15,460 90	1,280 87	c 4,816 29	27,265 01		13,137 06
90		d 5 78					
90		11,944 35	1,558 39	c 5,699 81	31,645 99		7,239 52
90		d 6 79					
90	\$2,616 13	59 38	† 1,153 13	† c 12,244 97 b 10 94	23,916 87	4 64	
90		535 96					
90		d 9 26					
90	† 796 41 4,198 54	2,466 01 481 55	† 346 16	† 6,213 46	14,540 39	2,798 30	
94	\$7,611 13	\$156,129 29	\$15,963 42	\$47,090 30	\$104,912 34	\$2,466 05	\$104,912 34

\$12,572.31, under J. R. No. 85, 1877.

rest on amount referred to in note "a."

collected Taxes of 1881.

al Tax, Interest, and Collection fee.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 240.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.
1842 to 1874*	\$27,898 64	\$140,541 33	\$110,047 12	\$9,333 86	\$13,065 80	\$55,935 63	-----
1875*	185 21	13,551 52	2,744 40	{ <sup>a</sup> 703 63 109 96}	510 69	b 60 86	-----
1876*	695 90	7,618 42	1,741 30	400 81	343 48	b 74 04	c \$306 4
1877*	-----	10,870 35	1,879 44	231 81	471 13	{ <sup>b</sup> 36 45 1,557 63}	c 615 7
1878*	502 81	16,150 32	2,223 00	153 65	614 16	b 58 31	c 591 1
1879*	-----	12,807 38	1,278 21	212 68	463 61	{ <sup>b</sup> 27 63 820 28}	c 163 1
1880*	233 64	17,367 96	1,542 23	607 68	506 44	b 46 56	c 144 2
1881*	-----	12,136 34	734 14	57 28	300 22	b 63 37	c 145 6
1882*	65 51	22,572 53	71	112 05	574 01	c 31 73	c 407 8
1883*†	† 517 32	20,169 71	{ <sup>†</sup> 173 26 27 57}	{ <sup>†</sup> 32 06 6 11}	† 53 53	-----	† b 304 1
1884†	-----	29,129 83	{ <sup>†</sup> 275 45 104 16}	{ <sup>†</sup> 85 85 33}	{ <sup>†</sup> 19 40 156 06}	{ <sup>†</sup> 133 73 429 69}	-----
Totals...	\$29,919 12	\$308,135 28	\$122,021 27	\$12,107 04	\$17,237 50	\$59,298 00	\$2,655 1

\* See Auditor General's Report for 1882, p. 202.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 160, 1860.

b Paid D., D. and B. Asylum.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

ty since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Hit nce ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
72 14	\$33,975 49	\$254,316 36	\$12,888 90	\$547 56	\$427,800 47	\$27,883 85	\$99,072 14
.....	12,460 20	4,352 23	406 86	.....	17,228 29	695 99	
.....	9,092 20	{ 867 23 4,012 96 }	340 32	.....	14,242 73	.....	2,865 11
.....	7,909 69	3,592 05	518 41	" 306 42	15,181 68	509 81	
.....	17,006 23	{ 231 21 2,378 10 11 81 }	500 62	" 615 70	20,784 62	.....	440 69
40 69	11,793 61	{ 46 98 2,265 88 303 29 }	417 76	" 691 88	15,567 41	.....	
.....	17,744 31	{ 1,742 70 1,343 79 }	526 86	" 182 28	20,558 41	.....	9 59
9 89	11,565 38	{ 233 69 1,151 10 }	278 04	" 144 20	12,440 98	65 51	
.....	22,080 42	{ 159 14 58 75 }	625 81	" 145 09	24,156 11	517 22	
.....	{ 495 75 20,250 00 }	{ 182 15 }	↑ 43 64	↑ 407 89	21,415 17	.....	168 61
.....	{ 61 28 20,064 30 }		↑ 15 19	↑ 284 90	21,009 06	9,315 44	
56 14	\$294,369 86	\$277,524 80	\$22,671 26	\$2,202 22	\$511,335 06	\$39,284 56	\$102,556 14

ror in Taxes, etc., charged back.

id Institution for D. and D.

in Taxes which have been paid.

collected Taxes of 1891.

ie Tax returned to Auditor General's Office.

cal Tax, interest, and Collection fee.

Table No. 241.—Amounts Charged and Credited in Account with C

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1879*				\$123 83			
1880*	\$123 83		\$289 44	18 40	\$13 45		
1881*			1,360 23	312 70	388 97	\$5,122 18	* \$2,241 27
1882*		\$1,092 94	832 80	93 14	551 21	9,019 42	* 2,507 12
1883†		1,512 72	† 485 30 75 09	† 257 92 26 43	† 422 55	† 6,811 85	† 2,069 12
1884†		2,184 70	† 621 10 150 67	† 163 50 5 24	† 172 59 37	† 2,108 71 4,578 79	
Totals..	\$123 83	\$5,200 36	\$3,225 66	\$920 26	\$1,150 15	\$25,094 94	\$5,207 69

\* See Auditor General's Report for 1883, p. 264.

† Under New Tax Law unless preceded by †.

• State Bids.

b Error in returns of Delinquent Taxes.

Table No. 242.—Amounts Charged and Credited in Account w

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.
1862to1874*	\$853 23	\$5,545 29	\$4,125 80	\$2,651 90	\$457 71	\$2,055 28	
1875*		645 82	2,180 11	22 97	151 93	* 230 42	
1876*		372 21	1,282 14	106 61	421 09	* 531 11	b \$3,816 64
1877*		111 40	1,944 07	56 72	400 51	4,749 68	
1878*		1,260 08	2,282 54	226 68	455 81	2,944 92	b 5,798 70
1879*		1,078 52	1,184 16	1,179 17	277 68	4,770 52	b 3,526 64
1880*		1,484 26	891 33	70 64	277 72	2,252 24	b 4,870 36
1881*		1,022 91	1,248 88	222 46	457 99	4,726 77	b 5,065 12
1882*		2,526 96	2,529 09	94 02	567 61	2,606 12	b 5,926 38
1883†		3,151 51	† 843 02 154 71	† 219 62 26 55	† 418 52	† 4,373 64	† 5,062 77
1884†		4,551 46	† 1,122 18 296 09	† 181 11 2 21	† 286 15 68 81	† 5,214 21 2,800 12	* 2 14
Totals..	\$853 23	\$24,623 06	\$20,220 21	\$5,121 66	\$4,426 59	\$41,094 90	\$27,515 59

\* See Auditor General's Report for 1883, p. 264.

† Under New Tax Law unless preceded by †.

• Paid Michigan Asylum for the Insane.

b State Bids.

ty since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It nce ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
		\$3,680 57	\$381 60		\$3,043 22	\$132 83	\$3,680 14
88 14		9,194 41	984 27		18,766 62		8,421 27
21 27		b 2 28	c 10	a \$3,241 87	23,170 60		7,473 96
72 96	\$898 28	9,447 76	1,057 82	a 3,507 18	13,783 49		121 50
21 50	{ † 779 31 } 1,615 30	{ * 846 92 } 771 14 † 4,393 22	{ † 654 73 } 181 51	{ † 3,559 19 }	10,921 23	121 54	
03 87	\$3,292 23	\$33,798 79	\$3,340 19	\$3,807 60	\$73,683 40	\$254 37	\$24,603 87

Interest on error referred to in note "b,"  
collected Taxes of 1881.  
State Tax returned to Auditor General's Office.  
Local Tax, Interest, and Collection fee.

ty since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It nce ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
25 06	\$882 40	\$19,643 99	\$3,525 19		\$18,376 64	\$653 23	\$22,540 06
15 02		5,213 05	714 24		13,143 91		9,813 16
12 16	c 488 50	6,669 22			17,940 06		6,000 48
00 48		4,833 56	852 36	b \$3,316 64	16,103 08		3,968 71
08 71		5,547 17	796 67	b 5,798 70	16,100 26		3,500 98
20 93		6,258 34	677 56	b 3,395 64	13,931 47		4,818 22
18 83		6,722 96	750 83	b 3,556 84	15,848 94		5,823 30
22 30		7,424 62	924 84	b 4,870 35	18,543 12		5,068 60
06 60		8,603 76	915 33	b 5,065 12	20,273 09		3,730 90
00 90	3,250 04	{ * 901 47 } † 1,197 01	{ † 672 20 }	{ † 5,926 28 }	14,578 09		226 64
26 64	{ † 897 08 } 280 47	{ * 921 60 } † 2,166 07	{ † 296 11 }	{ † 5,063 77 }	9,893 69	4,662 80	
79 01	\$4,758 44	\$76,092 83	\$9,966 50	\$37,513 45	\$204,280 32	\$5,516 23	\$75,879 01

Funded by Asylum for Insane, Kalamazoo, having been paid by County subsequent to pay-  
ment by State.  
collected Taxes of 1881.  
State Tax returned to Auditor General's Office.  
Local Tax, Interest, and Collection fee.  
Local Tax, and Collection fee refunded A. G. O.

Table No. 243.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$3,994 78	\$153,333 46	2,111 11	\$4,372 10	\$10,600 00	\$26,524 66	-----
1875*	1,114 60	16,104 08	2,207 71	{ 254 10 31 30 }	620 06	b 7 84	-----
1876*	1,740 44	9,291 18	2,190 48	45 67	492 27	b 120 14	d 2520 78
1877*	746 88	12,756 34	2,291 80	50 41	501 31	b 74 32	d 301 09
1878*	1,897 29	18,955 38	2,194 26	43 44	781 17	-----	d 561 13
1879*	4,528 89	16,031 82	2,725 00	103 83	111 11	-----	d 349 40
1880*	1,496 25	20,407 97	1,831 53	588 36	775 23	-----	d 488 10
1881*	1,236 92	14,244 24	1,060 02	83 46	503 69	b 34 25	d 608 07
1882*	-----	22,572 53	1,114 95	215 62	567 54	c 23 25	d 86 91
1883*†	† 5 94	20,169 71	{ † 281 24 30 33 }	{ † 42 74 1 85 }	† 63 48	† 57 71	† 1,069 23
1884†	-----	22,129 32	{ † 563 45 95 96 }	† 124 93	† 88 46	{ † 1,726 00 321 57 }	c 29 64
Totals...	\$21,753 94	\$237,048 03	\$102,941 18	\$5,917 81	\$15,876 18	\$28,890 24	\$3,994 78

\* See Auditor General's Report for 1883, p. 268.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1899.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

Table No. 244.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1857 to 1874*	\$1,045 20	\$3,371 76	8547 69	2111 11	\$156 37	\$411 63	-----
1875*	-----	143 41	290 52	60 22	90 04	2,119 50	-----
1876*	-----	82 74	494 29	36 92	123 62	1,827 02	b 3925 54
1877*	-----	843 27	202 74	82 65	126 15	1,373 59	b 1,190 25
1878*	-----	510 01	1,576 66	{ 18 71 208 45 }	{ 2 22 208 83 }	1,227 35	b 2,240 95
1879*	-----	404 44	2,005 01	83 17	356 47	3,237 26	b 3,424 82
1880*	-----	549 09	2,672 69	201 91	440 43	1,125 40	b 1,748 38
1881*	-----	383 25	2,000 00	112 31	111 11	3,802 56	b 1,892 34
1882*	-----	2,621 57	2,986 09	254 38	505 11	3,885 83	b 2,918 12
1883*†	-----	2,521 22	{ † 2,543 81 105 93 }	{ † 109 81 30 86 }	† 429 22	† 1,705 83	† 5,604 91
1884†	2,124 33	3,641 16	{ † 1,633 49 263 64 }	{ † 64 04 69 }	{ † 324 38 05 }	{ 16,815 07 1,984 65 }	b 11 30
Totals...	\$3,180 03	\$13,771 92	\$20,163 07	\$2,123 05	\$3,126 18	\$23,678 26	\$19,675 63

\* See Auditor General's Report for 1883, p. 268.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State Bids.

c \$13.68 unpaid sales of 1876 { charged under Sec. 1106, C. L., 1871.  
5.18 " " " 1876 }



y since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscelle- neous Credits.	Total Credits.	County Debit.	County Credit.
00	\$25,577 82	\$123,551 06	\$16,451 28	\$550 22	\$362,508 82	\$10,109 83	\$67,709 00
...	14,000 00	14 53	486 00	-----	18,750 31	1,740 44	
...	8,906 20	4,949 78	378 31	-----	15,644 06	746 88	
...	9,500 00	5,000 57	491 93	d 520 78	14,817 41	1,897 29	
...	15,000 00	4,874 70	563 35	d 801 09	19,906 78	4,528 89	
...		4,869 34	633 68	d 561 13	22,074 89	1,496 25	
...		43 68					
...		4,838 40					
...	20,004 80	c 110 29	741 74	d 349 40	24,363 02	1,336 92	
...		3,066 79					
...	15,034 86	a 15 78	569 72	d 488 10	17,857 06	-----	97 21
...		1,746 62					
21	21,200 00	c 5 64	691 43	d 008 07	24,554 06	5 94	
...	{ † 1,660 10	e 116 30	† 56 13	† 66 91	21,968 84	-----	256 67
...	{ 20,000 00	a 48 40					
...	{ † 750 23	† 91 20	† 95 80	† 1,000 23	31,906 54	183 84	
...	{ 22,326 75	z 223 20					
88	\$266,196 86	\$212,511 32	\$31,009 33	\$4,514 23	\$572,456 81	\$21,936 78	\$68,009 68

e Bids.

Institution for the D. and D.

collected taxes of 1881.

e Tax returned to Auditor General's Office.

l Tax, Interest, and Collection fee.

y since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscelle- neous Credits.	Total Credits.	County Debit.	County Credit.
94	\$910 54	\$5,009 92	\$405 57	-----	\$6,376 97	\$1,045 20	\$5,074 19
95	-----	a 24 67	279 45	-----	5,270 06	-----	2,527 16
...		2,543 69					
18	-----	a 2 77	377 84	-----	5,255 10	-----	2,064 37
...		2,447 81					
37	-----	a 5 67	313 53	b 3625 54	-----	-----	2,971 88
...		2,571 42					
88	-----	a 40 98	520 06	b 1,199 25	11,112 74	-----	5,124 55
...		6,570 57					
55	-----	a 33 46	756 59	b 2,240 96	15,001 03	-----	5,417 86
...		6,846 47					
86	-----	a 123 80	839 58	b 2,434 82	16,700 69	-----	4,902 73
...		6,864 63					
72	-----	a 9,573 50	829 09	b 1,748 38	17,053 70	-----	5,865 97
...		209 69					
97	-----	a 10,679 63	907 75	b 1,892 34	20,555 20	-----	6,170 11
...		178 59					
11	500 00	z 734 38	† 595 06	† 2,918 12	11,076 26	-----	-----
...	{ † 1,526 54	e 1,061 76	† 342 83	† 5,604 91	15,146 41	-----	-----
...	{ 4,181 52	† 2,429 85					
84	\$7,117 60	\$58,960 58	\$6,057 35	\$12,964 22	\$122,928 60	\$3,916 89	\$41,116 84

rest on amounts referred to in note "c."

collected Taxes of 1881

l Tax, Interest, and Collection fee.

e Tax returned to Auditor General's Office.

l Tax, Interest, and Collection fee refunded A. G. O.

Table No. 245.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*		\$100,122 08	\$255,329 04	\$177,668 37	\$9,498 84	\$20,501 37	\$5,106 26	-----
1875*		9,537 69	25,507 32	6,809 56	{ 112 91 432 42 }	1,611 07	b 84 97	-----
1876*		7,775 36	14,793 20	8,361 71	608 18	1,235 14	b 96 48	c 8008 04
1877*		616 24	12,290 54	6,876 10	1,333 13	967 98	b 78 62	d 4,226 45
1878*		7,522 15	22,645 56	10,733 92	323 69	1,876 47	{ b 92 58 c 183 20 }	d 3,701 15
1879*		16,324 78	22,715 94	7,792 56	426 70	2,112 22	b 59 11	d 1,646 58
1880*		-----	30,840 75	5,537 30	326 94	1,226 20	b 124 45	d 3,322 35
1881*		1,918 12	21,526 04	3,363 33	361 07	-----	b 214 59	b 1,220 84
1882*		-----	29,626 46	3,023 75	148 00	926 35	{ c 143 44 d 1,869 18 }	d 1,209 55
1883*†		† 326 81	26,473 74	{ † 1,611 02 131 75 }	{ † 159 04 10 95 }	† 211 06	† 136 01	† 2,008 33
1884†		401 29	29,222 25	{ † 1,633 39 131 55 }	† 71 28	† 157 13	{ † 12,503 69 35 26 }	{ c 136 39 d 4 39 }
Totals..		\$144,564 00	\$512,065 19	\$233,696 31	\$13,711 16	\$21,797 06	\$10,796 91	\$18,891 07

\* See Auditor General's Report for 1883, p. 263.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 160, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State Bids.

e Paid Quartermaster General, under Act 36, 1875.

Table No. 246.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1875*					3214 90			
1876*		3216 90		\$1,231 67	216 16	\$19 56		
1877*			3015 40	2,965 81	11 36	135 50	\$1,522 58	
1878*			1,300 03	2,566 79	356 70	503 10		\$10,200 8
1879*			1,078 52	1,395 44	160 65		9,735 21	c 10,796 4
1880*			1,464 25	1,242 73	246 84	1,031 23	10,000 00	c 10,812 6
1881*			1,022 01	651 61	461 21		9,970 25	c 2,716 2
1882*			1,692 94	682 19	219 22	965 20	8,944 74	c 12,061 7
1883*†			1,512 72	{ † 377 37 11 86 }	{ † 120 47 16 72 }	† 1,043 01	† 14,361 81	† 13,421 5
1884*†		131 72	2,184 70	{ † 1,835 06 82 73 }	{ † 214 75 36 }	{ † 507 39 03 }	{ † 11,434 53 3,392 51 }	† 518
Totals..		\$348 63	\$11,230 57	\$12,372 48	\$2,332 44	\$6,115 56	\$70,319 99	\$64,176 8

\* See Auditor General's Report for 1883, p. 263.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on Part-paid Lands, Collected at Land Office.

since 1869.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$157,198 31	\$283,185 84	\$17,435 19	\$746 75	\$486,506 81	\$109,677 35	\$27,940 72
26,123 85	13 64	1,001 03		36,410 66	7,775 28	
17,900 00	9,278 17	926 23		22,929 83	618 24	
13,400 21	14,803 69	699 90	4 083 04	25,890 91	7,532 15	
20,979 31	11,087 67	947 95	4 4,238 45	36,768 92	16,324 78	
35,900 22	10,684 83					
31,033 90	63 27	1,341 68	4 3,701 16	51,830 33		786 24
23,340 07	10,725 01	1,063 34	4 1,546 56	39,858 87	1,918 12	
27,973 55	64 87	904 16	4 29 23	31,414 01		1,857 97
	4,764 04	1,011 97	4 3,323 35	36,611 92	338 81	
	3,804 23		4 1,230 84			
	4,547 59					
	74 36					
	5 55					
	4 79					
	325 32					
	333 63					
	34 23					
	8 63					
\$421,765 56	\$353,727 91	\$25,703 34	\$19,467 26	\$851,247 90	\$145,845 63	\$30,584 83

erroneously charged county, June 30, 1830.

titution for the D. and D.

ted Taxes of 1881.

x, Interest, and Collection fee.

x returned to Auditor General's office.

x, Interest, and Collection fee refunded A. G. O.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
	\$3,464 53				\$216 90	
		\$144 36		\$3,608 89		\$1,322 68
	13,785 47	690 58		16,396 55		10,447 92
	13,991 50	1,297 25		25,736 87		10,621 43
	10 44	1,768 05	4 \$16,800 82	35,134 48		11,006 06
	12,413 74					
	23 96	1,770 98	4 10,706 49	24,447 58		9,016 80
	10,862 10	1,756 62	4 10,813 88	35,295 66		12,546 70
	17 78	1,833 70	4 9,716 27	37,972 81		13,083 63
	13,690 06					
	8 20					
	13,867 94					
	35 02					
	534 61	1,549 79	4 12,061 79	27,703 78	131 72	
	488 94					
	2,963 94	569 16	4 10,431 52	18,965 96	832 33	
	768 37					
\$4,172 90	\$35,341 71	\$11,420 64	\$64,119 57	\$235,214 63	\$1,230 25	\$30,584 83

ted Taxes of 1881.

x, Interest, and Collection fee.

x returned to Auditor General's Office.

x, Interest, and Collection fee refunded A. G. O.

Table No. 247. - Amounts Charged and Credited to Account with Grant

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscell- aneous Debit.
1856 to 1874*	\$3,896 30	\$20,832 42	\$10,782 49	\$0,442 61	\$2,001 90	\$10,733 73	...
1875*	.....	1,950 29	10,180 48	{ * 152 47 214 16 }	169 72	.....	.....
1876*	.....	1,125 20	1,787 26	187 85	178 04	d 639 81	c \$1,391
1877*	.....	1,716 37	1,399 20	/ 223 24	201 14	1,096 03	c 1,424
1878*	.....	2,550 03	1,594 97	193 31	232 51	d 507 80	c 1,814
1879*	.....	2,022 22	1,725 38	405 32	193 53	.....	c 1,905
1880*	.....	2,745 47	1,211 93	129 94	202 75	{ f 26 53 609 23 }	c 1,264
1881*	539 74	1,916 26	1,317 41	123 39	189 34	{ d 1,470 77 f 48 32 }	c 1,040
1882*	2,211 65	4,222 35	1,066 63	79 42	325 64	14 12	c 914
1883*†	† 5,023 66	3,781 83	{ † 635 21 35 21 }	{ † 240 06 10 88 }	† 432 56	.....	† c 1,223
1884†	6,728 67	5,461 74	{ † 480 02 82 04 }	{ † 181 76 1 37 }	{ † 452 26 90 21 }	763 43	.....
Totals...	\$12,400 92	\$48,341 18	\$38,302 23	\$11,654 74	\$4,762 79	\$15,999 85	\$11,072

\* See Auditor General's Report for 1883, p. 270.

† Under New Tax Law unless preceded by †.

• Under Sec. 124, Act 189, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Paid Michigan Asylum for Insane.

# AUDITOR GENERAL.

Since the Organization thereof.

## AMOUNTS CREDITED TO COUNTY.

Light	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Tot Cred
63	\$2,686 20	\$52,080 87	\$5,996 56	-----	\$118,7
67	-----	b 5 28 c 341 68 11,943 30	609 83	-----	14,8
68	-----	c 65 39 4,561 23	328 49	-----	7,1
69	-----	c 9 87 3,785 05	333 36	* \$1,591 70	7,3
62	-----	c 56 71 3,946 25	306 56	* 1,494 37	6,9
65	-----	c 253 64 4,566 08	367 34	* 1,814 22	7,0
66	-----	c 257 06 2,566 87	329 29	* 1,806 12	5,7
-----	-----	c 203 08 2,906 66	163 50	* 1,364 20	4,5
-----	-----	b 6 88 70 78 2,587 54	114 99	* 1,040 17	3,6
-----	2,900 00	† c 949 34 a 296 b 91 68 194 60 † c 79 89 † b 5 53 303 16 b 1,491 87 a 14 01	† 43 00	† { a 914 21 b 16 55 }	4,6
-----	{ † 281 92 481 51 }	-----	† 74 88	† 1,225 57	3,5
63	\$6,651 82	\$93,525 87	\$8,462 28	\$11,006 12	\$184,7

Sids.  
., D. and B. Asylum.  
lected Taxes of 1881.  
Tax, Interest, and Collection Fee.  
Tax returned to Auditor General's Office.

Table No. 248.—Amounts Charged and Credits.

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1857 to 1874*	.....	\$37,189 53	\$91,189 23	\$9,963 02	\$7,326 07	\$91,777 77	.....
1875*	.....	3,757 14	8,007 02	{ <sup>a</sup> 14 80 370 27}	512 21	{ <sup>b</sup> 38 61 3,107 01}	.....
1876*	.....	3,187 87	7,065 57	{ <sup>c</sup> 90 96 490 54}	{ <sup>d</sup> 3 79 517 25}	{ <sup>e</sup> 40 00 4,285 98}	\$ 891 24
1877*	.....	2,860 62	7,566 89	433 99	550 33	4,390 14	\$ 1,357 98
1878*	.....	4,250 08	8,506 53	{ <sup>b</sup> 20 15 163 33}	618 02	4,347 31	\$ 3,006 60
1879*	.....	3,370 36	5,070 86	{ <sup>b</sup> 21 53 685 54}	533 01	{ <sup>b</sup> 140 71 4,435 86}	\$ 1,300 61
1880*	.....	4,575 78	5,577 80	081 84	484 94	{ <sup>b</sup> 108 29 2,281 23}	\$ 1,895 99
1881*	.....	3,193 77	4,320 75	1,387 50	345 84	{ <sup>b</sup> 128 44 1,425 74}	\$ 1,122 09
1882*	.....	9,875 49	3,297 94	497 89	374 31	<sup>f</sup> 57 59	\$ 1,127 99
1883*†	191,679 87	8,824 24	{11,580 84 194 63}	{ <sup>g</sup> 334 39 16 39}	<sup>†</sup> 388 56	{ <sup>h</sup> 135 23 <sup>†</sup> 1 47 75}	<sup>†</sup> 4,818 64
1884†	5,871 65	† 12,744 08	{12,067 96 255 78}	{ <sup>†</sup> 555 40 1 20}	{ <sup>†</sup> 461 46 00}	{ <sup>†</sup> 127 47 1,149 47}	{ <sup>i</sup> 51 01 <sup>j</sup> 94 88 <sup>k</sup> 4 17}
Totals...	\$7,551 43	\$92,788 78	\$142,421 49	\$15,656 21	\$12,117 57	\$117,953 29	\$15,729 28

\* See Auditor General's Report for 1883, p. 372.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1868.

\* Paid D., D. and B. Asylum.

\* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

\* Error in credit of Delinquent Taxes.

† Interest on error referred to in note "e."

\* State Bids.

\* Taxes, etc., on Part-paid Lands, charged back.

# AUDIT

let County since the Organization

## AMOUNTS CREDITED TO C

	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited Account
04		\$223,499 80	\$22,908
51		<ul style="list-style-type: none"> <li>a 141 73</li> <li>d 80 78</li> <li>25,549 35</li> <li>d 185 23</li> <li>13,991 16</li> <li>d 61 29</li> <li>15,582 80</li> <li>a 12 96</li> <li>d 132 78</li> <li>13,143 63</li> <li>d 217 34</li> <li>11,232 83</li> <li>d 396 43</li> <li>10,465 24</li> <li>d 283 85</li> <li>7,753 10</li> <li>k 17 21</li> <li>j 493 48</li> <li>h 868 70</li> <li>7,351 40</li> <li>d 154 65</li> <li>n 579 89</li> <li>c 277 02</li> <li>88 62</li> <li>d 106 84</li> <li>n 962 37</li> <li>c 821 64</li> <li>d 251 67</li> </ul>	<ul style="list-style-type: none"> <li>1,160</li> <li>1,147</li> <li>1,281</li> <li>1,183</li> <li>981</li> <li>834</li> <li>590</li> <li>253</li> <li>121</li> <li>282</li> </ul>
50	\$1,253 80		
	{ 11,439 67 }		
	{ 2,239 70 }		
	{ 12,136 47 }		
	{ 12,125 38 }		
50	\$25,795 00	\$223,673 49	\$22,701

stitution for the D. and D.  
collected under Act 275, 1891, on land  
taxes which have been paid.  
School for the Blind  
ected Taxes for 1891.  
ax returned to Auditor General's Of  
ax, Interest, and Collection fee.  
n Taxes, etc., charged back June 30,  
ax, Interest, and Collection fee refc

Table No. 249.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Misce- neous Debit.
1842 to 1874*	\$40,865 50	\$222,994 95	\$68,470 91	\$6,562 00	\$15,330 92		
1875*	906 63	28,909 90		{ a 191 64 11 38 }	886 06		
1876*		16,679 44	536 77		525 57	b 26 98 231 98	c 806
1877*		22,913 52	730 43	54 13	700 74	b 33 84 178 08	c 108
1878*	247 94	34,043 18	574 44	63 84	1,046 11	b 30 78	c 504
1879*	606 62	26,996 60	763 06	61 91	857 84	b 26 30	c 103
1880*		36,651 99	521 41	59 27	1,069 74	b 45 30	c 64
1881*		25,582 13	424 04	23 03	769 16	b 45 59 30 49	c 2
1882*	450 33	29,626 46	330 06	11 11			c 1
1883*†		20,472 74	{ † 140 62 25 28 }	{ † 8 21 1 18 }	† 12 61	† 18 84	† 151
1884†	114 21	28,233 25	{ † 71 63 41 96 }	† 56 13	† 11 20	{ † 54 65 24 92 }	c 50
Totals...	\$42,491 22	\$600,103 14	\$70,256 56	\$7,170 83	\$31,961 20	\$6,353 04	\$1,096

\* See Auditor General's Report for 1882, p. 372.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.



since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
06	\$234,990 03	\$115,184 75	\$15,001 04	\$580 85	\$434,033 73	\$41,072 12	\$12,266 06
	20,297 60	888 09	926 27	-----	31,141 96	-----	297 67
67	16,490 74	{ d 2 90 }	573 19	-----	18,259 87	-----	161 81
		895 28 }					
81	22,281 76	1,256 83	601 26	c 98 32	24,459 98	247 94	
	83,737 84	1,052 42	1,002 62	c 108 23	85,901 61	606 62	
	27,169 05	{ d 14 42 }	856 79	c 503 94	29,678 77	-----	265 68
		1,135 51 }					
08	36,433 14	585 78	1,075 03	c 102 86	38,461 84	-----	26 78
78	25,375 07	317 51	706 87	c 14 11	26,413 56	450 32	
	29,906 90	416 91	892 47	c 9 56	31,195 84	-----	46 21
21	{ † 169 50 }	c 56 66	† 12 64	† c 1 26	26,718 18	114 21	
	{ 26,431 91 }						
	{ † 63 27 }	{ c 90 04 }	† 9 34	† c 151 81	28,566 39	77 09	
	{ 38,237 44 }	{ h 44 59 }					
		{ d 2 90 }					
61	\$570,612 75	\$121,944 69	\$21,687 02	\$1,630 28	\$734,943 35	\$42,568 31	\$19,067 61

s, etc., on Part-paid Lands, collected at Land Office.

Institution for the D. and D.

Collected Taxes of 1881.

Tax returned to Auditor General's Office.

Tax, Interest, and Collection fee.

Table No. 250.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1867 to '74*	\$15,495 80	\$56,398 13	\$84,961 13	\$24,932 51	\$5,473 67	\$14,404 00	.....
1875*.....	3,779 78	3,011 43	14,575 34	{ 3,398 38 711 96 }	923 54	b 1,787 34	.....
1876*.....	.....	1,784 44	10,293 02	4,651 95	923 32	b 3,502 58	c \$11,822 1
1877*.....	.....	1,258 67	10,014 62	{ 5,325 34 647 01 }	{ 197 23 998 18 }	{ h 40 00 2,617 07 }	d 11,822 1
1878*.....	.....	1,970 04	9,430 72	5,419 29	{ 82 87 2,006 45 }	{ h 58 47 3,062 23 }	e 40,610 4
1879*.....	.....	1,482 96	9,929 64	{ 23,905 06 2,598 61 }	1,070 36	{ h 59 81 6,393 44 }	f 16,540 1
1880*.....	.....	2,013 34	3,368 84	215 17	1,708 65	{ h 68 62 30,316 27 }	{ g 1,478 2 h 265 0 }
1881*.....	.....	1,405 26	4,082 83	794 26	2,427 49	{ h 93 95 14,747 80 }	i 32,708 6
1882*.....	.....	2,526 96	1,643 72	423 70	.....	{ h 58 57 44,551 67 }	j 22,942 3
1883*†.....	.....	3,151 61	{ † 255 75 57 26 }	{ † 12,101 08 34 66 }	† 1,701 01	{ † 29,595 08 50 07 h 18 55 }	{ † 11,510 0 a 100 0 b 200 0 c 5 1 }
1884†.....	1,414 88	4,551 46	{ 13,548 93 116 52 }	{ 18,818 96 2 20 }	{ † 425 12 15 }	{ † 10,516 85 9,960 27 }	
Totals.	\$20,600 16	\$60,375 23	\$152,300 34	\$79,540 16	\$21,968 15	\$163,899 83	\$176,037 6

\* See Auditor General's Report for 1883, p. 274.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid Michigan Asylum for Insane.

c Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

d Mining Tax collected during fiscal year.

e State bids.

f Judgment and costs in Reese case.

g Interest on amount referred to in note "f."

h Paid D., D. and B. Asylum.

i Error in charge of interest in Reese case.

j Taxes of 1870, \$11,674.00; Taxes of 1871, \$8,470.01; rejected because not returned in 1871.

k Interest on amount referred to in note "j."

l Correction of erroneous credit for taxes of 1870-1.

# AUDITOR GENERAL

ity since the Organization thereof.

## AMOUNTS CREDITED TO COUNTY.

dit nce ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.
43 16	\$3,843 56	\$149,833 96	\$10,833 94
		{ " 9 84 " 117 80 37,230 67 " 8 18 24,503 03 14,469 46 20,144 01 20,685 96 13,063 71 39,036 83 " 13 54 23,521 26 13,504 01 2,755 83 " 545 68 " 37 03 " 455 06 " 493 75 " 3,331 23 " 4,488 01	{ 1,853 19 1,636 18 1,760 21 2,323 63 2,847 34 3,675 00 3,090 50 4,453 25 4,330 83 2,333 52 633 31
76 13	\$14,288 57	\$345,963 23	\$46,779 06

Amount transferred to Marquette County for X  
Central Mines.  
Amount Transferred to Baraga County for X Mini  
Amount transferred from Marquette County for )  
id Institution for the D. and D.  
and School for the Blind.  
Uncollected Taxes of 1881.  
Local Tax refunded at Auditor General's Office.  
State Tax returned to Auditor General's Office.  
Local Tax, Interest, and Collection Fee.  
Error in Taxes, etc., charged back June 30, 1883.  
Error in credit of returns of Delinquent State of  
Local Tax, Interest, and Collection Fee refunded

Table No. 251.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.
1861 to 1874*	\$1,197 30	\$34,422 12	\$65,841 97	\$10,326 15	\$3,643 27	803 00	.....
1875*.....	.....	4,775 31	8,315 15	{ * 772 58 } 177 58	111 11	.....	.....
1876*.....	.....	2,755 08	5,837 01	386 28	546 29	d 22 71	* 36,567 00
1877*.....	5,720 73	2,860 62	4,586 71	130 73	692 25	d 16 49	* 3,225 00
1878*.....	.....	4,250 08	8,108 46	930 29	672 42	.....	* 10,127 00
1879*.....	43 03	3,370 36	7,276 04	797 10	561 67	2,082 54	* 6,428 00
1880*.....	.....	4,575 78	6,007 64	817 26	622 24	1,379 06	* 7,176 00
1881*.....	.....	3,193 77	5,769 79	1,211 00	503 41	639 22	* 6,337 00
1882*.....	.....	7,053 01	6,223 18	2,195 69	514 05	* 16 91	* 6,100 00
1883†.....	† 1,972 94	5,320 01	{ † 1,749 65 } 390 69	{ † 367 26 } 14 33	† 395 56	.....	† 4,400 00
1884†.....	2,413 87	6,102 92	{ † 1,550 33 } 708 80	{ † 935 87 } 4 53	{ † 367 95 } 32	{ 12,810 43 } 890 27	* 20 00
Totals ..	\$11,347 96	\$82,669 90	\$122,800 43	\$20,077 27	\$7,951 04	\$6,800 69	\$32,447 00

\* See Auditor General's Report for 1883, p. 276.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 106-8, Tax Law.

c Error in Taxes, etc., charged back.

d Paid D., D. and B. Asylum.

AUDITOR G

y since the Organisation thereof.

AMOUNTS CREDITED TO COUN

Bal- brought ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.
909 28	\$300 00	\$110,568 11	\$5,467 66
200 25	-----	{ b 268 42 c 8 68 13,470 66 b 17 98 f 51 08 8,438 99 b 25 51 14,435 38 b 4 94 i 24 53 12,841 11 b 40 83 f 40 64 19,501 09 b 56 96 f 43 08 12,909 45 b 6 42 f 13 86 10,343 18 b 26 59 f 41 56 10,604 99 f f 78 56 b 887 75 f 375 84 f b 36 74 f f 8 05 b 1,414 60 i 724 79 f 5 45	745 00
340 70	-----		550 83
-----			1,015 53
611 11	-----		1,128 06
-----			1,010 41
186 44	-----		1,006 96
028 28	-----		881 46
406 61	880 80		634 89
-----	5,592 72		320 30
-----	{ 12,751 72 } { 8,442 29 }		320 64
792 67	\$12,166 66	\$209,591 45	\$12,281 73

to Bids.  
 kes, etc., on Part-paid Lands, collected at L  
 d Institution for the D. and D.  
 te Tax returned to Auditor General's Office.  
 cal Tax, Interest and Collection fee.  
 collected Taxes of 1881.  
 cal Tax, Interest and Collection fee refunded

Table No. 252.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874 <sup>a</sup>	\$12,455 69	\$172,425 18	\$95,556 19	\$12,329 95	\$13,500 43	\$75,031 65	\$2 40
1875 <sup>b</sup> .....	1,748 14	19,431 01	2,790 61	471 50	762 68	" 33 08	.....
1876 <sup>c</sup> .....	6,023 92	11,210 64	1,750 73	496 27	960 13	" 96 64	" 3,765 71
1877 <sup>d</sup> .....	11,241 15	14,875 19	2,125 89	563 18	1,457 12	" 30 22	" 4,325 28
1878 <sup>e</sup> .....	12,245 26	22,100 44	3,968 53	491 23	2,007 05	.....	" 8,657 49
1879 <sup>f</sup> .....	23,603 06	17,525 88	1,459 15	490 85	2,453 57	" 25 73	" 6,266 33
1880 <sup>g</sup> .....	24,275 61	23,794 06	1,873 54	791 11	2,697 70	" 15 44	" 5,622 35
1881 <sup>h</sup> .....	16,923 08	18,607 63	1,610 27	{ <sup>b</sup> 62 31 / 953 08 }	{ <sup>i</sup> 46 66 / 1,825 31 }	" 23 79	" 2,694 94
1882 <sup>j</sup> .....	11,125 08	22,572 53	1,040 65	{ <sup>k</sup> 128 70 / 236 43 }	{ <sup>h</sup> 41 25 / 1,823 04 }	" 72 90	" 4,036 79
1883 <sup>†</sup> .....	† 10,463 31	20,169 71	{ <sup>†</sup> 187 70 / 86 61 }	{ <sup>†</sup> 118 96 / 19 37 }	† 997 87	{ <sup>†</sup> 174 65 / 13 92 }	† 6,161 87
1884 <sup>†</sup> .....	5,531 80	29,189 23	{ <sup>†</sup> 12,882 67 / 153 92 }	{ <sup>†</sup> 376 77 / 53 }	{ <sup>†</sup> 510 74 / 04 }	{ <sup>†</sup> 336 12 / 3,971 28 }	{ <sup>†</sup> 36 09 / 32 59 / 45 64 }
Totals..	\$135,434 00	\$369,842 58	\$108,296 64	\$17,418 00	\$26,793 59	\$79,729 47	\$41,664 58

<sup>a</sup> See Auditor General's Report for 1893, p. 273.

<sup>†</sup> Under New Tax law unless preceded by †.

<sup>c</sup> Paid D., D. and B. Asylum.

<sup>b</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.

<sup>d</sup> State Mills.

<sup>e</sup> Taxes of 1867 on N. E. ¼ of S. E. ¼, Sec. 16, T. 3 N., R. 3 W.

<sup>f</sup> Interest on amount referred to in note "d."

<sup>g</sup> Amount erroneously charged for Taxes of 1864 on E. ¼ of S. W. ¼, Sec. 32, T. 4 N., R. 3.

<sup>h</sup> Error in credit of Returns—Taxes of 1878—and interest.

<sup>i</sup> Taxes of 1871 on lot 2, block 209, city of Lansing, erroneously credited May 1, 1872.

<sup>j</sup> Interest on error referred to in note "h."

# AUDITOR GENERAL

y since 1842.

## AMOUNTS CREDITED TO COUNTY.

Debit to Credit Account.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	M C
5 63	\$10,749 87	\$293,769 43	\$23,192 69	
.....	4,834 28	b 21 56	544 67	....
.....	1,113 23	b 13,790 53		....
.....	580 29	b 42 56		....
.....	7,492 44	b 11,553 49		....
.....	4,619 06	d 5 18	3 98	....
.....	32,768 81	b 167 78	741 13	....
.....	8,863 42	f 17,103 80		....
.....	17,865 96	f 58 78		....
.....		b 62 11	750 48	....
.....		b 12,217 83		....
.....		b 249 51	990 44	....
.....		b 13,008 98		....
.....		b 13 74	1,234 07	....
.....		b 1,479 98		....
.....		b 10,478 79		....
.....		b 217 65	937 36	....
.....		b 13,390 28		....
.....		b 490 85	50	....
.....		m 17 00	818 59	....
.....		b 8,415 25		....
.....		b 6 97		....
.....		b 24 08		....
.....		b 510 97	474 66	....
.....		b 1,096 95		....
.....		b 93 80		....
.....		b 674 44	360 35	....
.....		b 3,259 64		....
.....		b 475 96		....
5 63	\$166,003 19	\$404,329 68	\$20,332 40	\$

Errors in credits for Taxes, etc., on Part-paid Land  
 Credit on errors referred to in note "j."  
 Credit Institution for the D. and D.  
 Error in credit of Returns of Taxes of 1890 on Part  
 Credit on error referred to in note "m."  
 Credit School for the Blind.  
 Collected Taxes of 1891.  
 State Tax returned to Auditor General's office.  
 State Tax, Interest and Collection fee.  
 State Tax, Interest, and Collection fee refunded /

Table No. 253.—Amounts Charged and Credited in Account with

YEAR*	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*		\$35,855 75	\$199,208 15	\$36,164 98	\$8,202 10	\$13,408 52	\$97,412 06	-----
1875*.....		664 55	20,326 10	3,355 66	{ <sup>a</sup> 78 81 152 09}	710 37	b 24 67	-----
1876*.....		-----	11,723 59	2,947 68	347 68	428 53	b 47 11	c 2482 46
1877*.....		803 45	16,019 44	1,811 74	96 08	507 06	{ <sup>b</sup> 92 48 154 08}	c 179 97
1878*.....		-----	23,800 47	2,232 64	369 39	617 04	{ <sup>b</sup> 126 43 f 484 34}	c 367 23
1879*.....		1,326 84	18,874 03	2,457 79	63 47	728 53	b 65 37	c 176 16
1880*.....		665 26	25,624 36	1,428 27	147 78	848 24	b 17 17	c 228 35
1881*.....		-----	17,865 14	1,451 19	126 69	562 97	b 89 25	c 168 99
1882*.....		-----	22,572 53	1,200 93	316 81	565 71	c 63 90	c 135 05
1883*†.....		-----	20,169 71	{ <sup>†</sup> 391 12 840 99}	{ <sup>†</sup> 38 56 6 47}	† 56 52	{ <sup>b</sup> 342 95 c 38 25}	{ <sup>†</sup> 645 71
1884†.....		11 02	29,129 52	{ <sup>†</sup> 193 22 85 42}	† 36 79	† 32 50	{ <sup>†</sup> 668 61 183 06}	c 20 84
Totals.....		\$38,826 89	\$405,327 84	\$113,969 96	\$9,982 69	\$16,777 99	\$93,824 42	\$3,406 75

\* See Auditor General's Report for 1883, p. 280.

† Under new Tax Law unless preceded by f.

a Under Sec. 124, Act 189, 1880.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid lands, collected at Land Office.

d Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.



since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
00 55	\$130,548 29	\$195,336 50	\$17,944 23	\$903 84	\$415,733 40	\$36,520 32	\$78,000 55
.....	18,782 63	{ c 3 78 d 118 14 5,785 49	656 28	.....	25,345 25	.....	38 19
88 19	10,605 47	{ c 6 93 4,617 71	405 70	.....	15,074 00	803 45	
.....	14,841 09	{ c 4 59 3,947 23	519 10	• 482 46	19,794 47	.....	38 19
88 19	22,412 08	{ c 14 25 3,566 71	679 60	• 179 97	26,890 90	1,326 84	
.....	19,093 61	{ c 2,975 77 49 66	612 25	• 367 23	23,048 86	655 26	
.....	28,581 62	{ c 2,168 43 91 94	795 57	• 178 16	29,773 44	.....	834 04
34 04	17,769 54	{ d 1,846 14 47 74	692 56	• 328 35	21,323 57	.....	1,000 24
09 24	22,223 65	{ b 1,400 86 141 67	682 03	• 168 99	25,512 01	.....	657 06
57 08	{ † 810 51 20,338 07	{ j 43 68 201 20	† 84 22	† 125 05	20,770 00	11 02	
.....	{ † 94 85 20,081 80	{ j 183 79	† 85 64	† 645 71	20,252 98	101 11	
77 29	\$332,263 21	\$223,491 77	\$22,316 12	\$2,989 76	\$585,758 15	\$39,428 70	\$75,577 29

bids.

Michigan Asylum for Insane.

Institution for the D. and D.

as collected under Act. 275, 1881, on lands rejected or charged back, and interest.

collected Taxes of 1881.

Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee.

Table No. 254.—Amounts Charged and Credited to Account

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1856 to 1874*	\$180 32	\$28,006 61	\$32,957 84	\$11,425 55	\$4,241 03	\$63,048 55	-----
1875*	-----	4,517 17	5,193 11	{ " 60 32 " 330 05	615 04	6,537 83	-----
1876*	-----	2,606 18	3,439 58	123 03	1,600 81	{ " 18 08 " 21,509 24	d \$11,554 98
1877*	-----	1,144 25	3,145 41	113 53	1,611 06	{ " 4 34 " 18,173 67	d 17,995 74
1878*	-----	1,700 03	2,585 73	878 08	1,435 53	21,516 50	d 8,458 07
1879*	-----	1,348 34	2,781 84	583 77	853 55	7,117 41	d 10,619 56
1880*	-----	1,830 81	1,965 17	340 88	1,100 77	11,533 49	d 11,770 04
1881*	-----	1,277 51	2,290 81	191 10	1,108 30	{ " 28 81 " 14,265 10	d 10,406 07
1882*	-----	2,821 57	1,028 41	1,252 15	1,061 33	{ " 40 00 " 12,517 58	d 10,035 25
1883*†	-----	2,521 22	{ † 800 84 " 28 44	{ † 380 02 " 16 05	† 742 83	{ " 10,442 35 " 21 00	{† 8,350 31 " 38 91
1884†	-----	3,541 16	{ † 4,493 55 " 61 15	{ † 183 79 " 3 40	{ † 466 96 " 24	{ † 9,368 18 " 5,204 41	* 4 81
Totals..	\$180 32	\$49,414 13	\$90,788 98	\$15,652 03	\$14,896 64	\$901,328 44	\$98,696 91

\* See Auditor General's Report for 1883, p. 280.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

\* Paid D., D. and B. Asylum.

\* State Bids.

## AUDITOR GENERAL.

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since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
10	-----	\$145,217 47	\$14,143 10	-----	\$279,638 67	\$180 32	\$141,949 49
39	-----	{ b 1 89 27,028 01	2,586 54	-----	51,284 83	-----	34,031 50
50	-----	28,735 17	3,546 93	-----	66,813 60	-----	25,457 06
66	-----	14,463 75	3,976 96	d \$11,554 93	51,452 74	-----	12,301 74
74	-----	{ b 3 90 14,216 80	2,375 07	d 17,958 74	46,856 25	-----	10,382 31
81	-----	15,896 93	1,909 41	d 8,458 07	36,449 72	-----	13,145 62
82	-----	16,523 27	2,143 31	d 10,619 59	42,431 79	-----	14,091 72
12	-----	{ b 20 22 14,114 81	2,176 48	d 11,770 05	42,172 66	-----	12,647 07
07	-----	{ b 7 13 13,738 92	1,854 03	d 10,406 07	38,543 22	-----	9,786 86
96	\$1,900 17	{ b 620 69 i 679 84	↑ 1,211 93	d 10,035 32	24,239 19	-----	390 61
		{ b 4 36 b 12 41					
61	{ ↑ 1,739 63 2,726 09 }	{ b 5,722 95 b 634 56 b 18 59	↑ 501 54	↑ 8,650 31	21,566 67	\$1,791 10	
40	\$7,365 94	\$297,651 68	\$35,335 30	\$69,633 06	\$703,969 34	\$1,971 42	\$573,972 40

Institution for the D. and D.

Collected Taxes of 1891

l Tax, Interest, and Collection fee refunded at Auditor General's Office.

e Tax returned to Auditor General's Office.

l Tax, Interest, and Collection fee.

Table No. 255.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1858 to 1874*	\$15 09	\$22,220 20	\$25,768 56	\$24,866 17	\$3,862 37	\$97,911 08	-----
1875*.....	-----	2,126 69	3,634 83	{ " 479 50 1,630 12	699 39	11,508 96	-----
1876*.....	-----	1,232 76	7,640 54	{ " 1 00 1,836 99	1,274 02	16,220 38	{ \$5,206 39
1877*.....	-----	1,830 79	2,981 78	189 28	{ " 02 622 70	6,100 31	{ 5,530 72
1878*.....	-----	2,720 05	3,964 63	3,410 08	770 64	6,480 28	{ 6,824 29
1879*.....	-----	3,157 03	3,552 52	1,793 06	567 49	3,062 03	{ 6,112 47
1880*.....	-----	2,928 50	3,794 29	1,000 00	749 19	{ " 11 72 5,674 32	{ 7,541 71
1881*.....	-----	3,044 02	2,663 33	489 28	1,111 87	{ " 10 63 6,281 78	{ 7,319 78
1882*.....	-----	5,643 13	2,900 76	1,350 34	960 49	{ " 28 97 9,306 16	{ 7,649 16
1883*†.....	-----	6,042 43	{ † 1,013 32 106 65	{ † 263 70 7 63	{ † 459 81 " 10 30	{ † 4,327 29 " 28 12	{ † 5,590 34 " 22 39 " 13 20 " 1 95 " 17 15 " 23 96 " 14 98
1884†.....	9 33	7,493 34	{ † 2,145 16 190 19	{ † 514 34 15	{ † 211 77 01	{ † 15,061 18 2,821 79	
Totals..	\$27 42	\$55,238 04	\$70,356 56	\$38,764 79	\$12,944 57	\$105,499 95	\$61,266 90

\* See Auditor General's Report for 1883, p. 282.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 106-9, Tax Law.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e Error in Taxes, etc., charged back.

f State Bids.

g Amount under J. R. No. 31, 1875.

h Taxes, etc., on Part-paid Lands, collected at Land Office.

Table No. 256.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward,	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1874*				\$5 81			
1877*		\$114 42			\$3 34		
1878*		170 00		1 48	4 96		
1879*		134 82			8 93		
1880*		183 09			5 34		
1881*		127 75			8 73		
1882*		141 06			3 29		
1883*†		126 06					
1884†		182 05			† 21	† 8 95 4 01	
Totals...		\$1,179 21		\$7 29	\$24 90	\$12 96	

\* See Auditor General's Report for 1883, p. 282.

† Under New Tax Law unless preceded by †.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
1 70		\$176,446 05	\$21,995 54		\$411,713 29	\$18 09	\$235,084 87
3 17		17 17 1 00 11,790 83 10,486 85 40 68 12,543 98	d 04 1,892 78		35,614 46		15,524 97
4 97		13,150 49	2,263 75		40,857 69		7,446 62
6 08		12 22 11,835 70	1,319 50	\$5,205 39	27,129 09		9,907 49
7 49		7 57 89 53 12,004 59	1,444 35	5,539 72	28,768 55		4,576 97
8 97		3 38 33 63 13,548 09	1,194 11	6,834 89	25,717 66		8,463 06
3 06		19 42 320 92 14,450 89	1,441 13	6,112 47	29,569 78		6,914 06
4 05		54 94 10,660 98	1,468 01	7,319 76	30,715 03		2,866 81
8 81	\$4,476 65	624 18 802 89 12 52	† 603 06	7,649 16	16,855 80	9 33	
-----	† 1,908 10 6,653 65	3,223 60 873 85 27 62	† 394 09	5,560 34	17,909 48	1,092 79	
17	\$12,376 63	\$293,916 52	\$35,502 52	\$51,763 44	\$695,575 28	\$1,120 21	\$302,015 17

In interest charged in Account Current for 1876.

O., D. and B. Asylum.

Institution for the D. and D.

and Sales of 1876, charged under Sec. 1105, C. L. 1871.

rest on amount referred to in note "1."

lected Taxes of 1881.

rest on State Tax collected in County after Feb'r 1st, by Town Treasurer.

Tax and Interest refunded at A. G. O.

Tax returned to Auditor General's Office.

Tax, Interest, and Collection fee.

Tax, Interest, and Collection fee refunded A. G. O.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
4 74		\$19 73	\$0 82		\$20 55		\$14 74
3 86	\$114 42		5 46		134 62		16 86
3 87	170 00		8 45		195 31		18 87
9 86	134 49		8 08	\$16 87	178 11		39 86
0 23	133 03		11 93	14 26	248 60		60 23
	50 84		6 81	13 60	131 48		
	141 08		3 31	5 14	149 53		5 25
3 16	126 06		† 51	2 80	134 62		8 56
3 56	182 05		† 00	4 01	195 22		
3 78	\$1,101 97	\$19 73	\$45 99	\$56 57	\$1,323 04		\$163 78

ing Tax collected during fiscal year.

Table No. 257.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charg'd in Account.	Cash paid Co. by State Treasurer.	Miscellaneous Debits.
1842 to '74*	\$184,207 06	\$415,172 39	\$53,066 10	\$23,090 81	\$27,036 53	\$1,392 40	.....
1875*	.....	37,643 11	5,506 10	{ 189 12 126 21 }	1,242 64	.....	.....
1876*	.....	21,718 02	5,804 72	86 70	1,063 71	.....	\$4,550
1877*	5,302 97	30,036 44	4,780 74	125 02	1,577 23	c 33 60	b 4,243
1878*	5,378 06	44,625 89	5,146 32	239 97	2,015 34	c 54 50	b 4,253
1879*	6,595 07	25,388 80	4,123 03	129 66	1,631 75	c 40 96	b 4,300
1880*	7,074 50	48,045 67	2,609 50	530 43	2,131 47	.....	b 3,623
1881*	4,964 30	23,534 83	2,231 29	592 53	1,323 14	.....	b 3,090
1882*	3,875 63	38,091 15	1,964 07	15 89	1,303 28	f 40 00	b 3,623
1883*†	† 1,217 00	34,036 38	{ 944 46 97 16 }	{ † 138 28 13 10 }	{ † 238 27 85 }	{ † 364 25 33 37 }	† 2,203
1884†	237 47	49,155 75	{ † 742 09 203 16 }	{ † 122 14 5 72 }	{ † 128 21 40 }	{ † 12,108 85 47 43 }	f 36
Totals...	\$198,863 02	\$787,446 23	\$27,190 63	\$25,407 28	\$40,108 92	\$4,212 53	\$30,200

\* See Auditor General's Report for 1883, p. 284.

† Under new Tax Law unless preceded by †.

• Under Sec. 124, Act 169, 1889.

b State bids.

c Paid D., D. and B. Asylum.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

Table No. 258.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Misc. neo. Debt.
1842 to 1874*	\$16,901 92	\$343,662 79	\$65,078 30	\$4,047 19	\$13,600 71	\$1,639 51	.....
1875*.....	.....	36,137 38	1,114 23	{ 115 69 20 01 }	1,111 60	{ 28 36 387 33 }	.....
1876*.....	.....	20,849 30	{ 4 61 1,315 82 }	58 28	660 90	b 40 00	d 34 12
1877*.....	.....	26,817 63	1,171 47	62 06	869 33	b 40 00	d 1,473
1878*.....	1,412 44	39,100 78	2,573 23	151 23	1,380 67	b 73 96	d 1,183
1879*.....	1,698 98	31,007 33	1,428 69	109 44	1,108 55	b 70 03	d 942
1880*.....	1,797 11	42,097 16	1,142 62	97 58	1,429 63	b 50 99	d 740
1881*.....	2,020 84	29,382 73	1,110 70	40 45	1,050 84	b 94 07	d 408
1882*.....	1,152 69	32,448 01	691 76	19 62	878 81	b 134 08	d 343
1883*†.....	.....	28,998 04	{ 484 60 40 27 }	{ † 6 34 1 53 }	† 48 27	† 69 50	† 588
1884†.....	241 80	41,973 40	{ † 287 79 143 69 }	{ † 31 06 15 }	{ † 49 71 01 }	{ † 667 31 9 86 }	{ † 83 55 }
Totals.....	\$25,303 78	\$671,870 47	\$76,566 76	\$4,633 45	\$22,339 52	\$3,395 97	\$4,212

\* See Auditor General's Report for 1883, p. 284.

† Under New Tax Law unless preceded by †.

• Under Sec. 124, Act 169, 1889.

b Paid D., D. and B. Asylum.

c Error in charge for Taxes, etc., collected by County Treasurer.

d State Bids.

## County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$14,373 29	\$387,088 23	\$117,403 11	\$15,957 28	\$6 89	\$334,828 79	\$164,207 86	\$15,088 56
715 27	32,640 78	11,046 11	1,338 00	-----	45,740 16	-----	1,051 88
1,051 88	17,632 79	8,391 28	815 10	-----	27,891 06	5,302 97	-----
-----	26,661 23	d 4 31 e 4 80 8,358 65	1,262 85	b 4,550 87	40,842 21	5,378 06	-----
-----	39,814 65	9,507 71	1,652 77	b 4,343 47	55,318 60	6,595 07	-----
-----	33,415 25	6,219 08	1,417 89	b 4,353 59	45,405 31	7,074 56	-----
-----	47,716 44	d 49 03 5,152 79	1,831 34	b 4,360 60	59,110 20	4,964 30	-----
-----	32,364 47	4,802 06	1,271 80	b 3,622 78	42,061 11	3,875 63	-----
-----	39,992 27	e 83 96 3,314 35	2 38 1,227 21	b 3,090 85	47,661 02	1,217 60	-----
-----	{ 1,155 64 33,824 41	j 512 95 k 1 97	† 244 99	† b 3,623 60	39,168 56	237 47	-----
-----	{ † 650 22 48,795 24	{ † d 100 34 j 560 40 k 18 88 d 30 71	† 130 73	† 2,302 31	52,588 82	268 24	-----
-----	-----	-----	-----	-----	-----	-----	-----
\$16,140 44	\$741,551 61	\$175,511 99	\$27,151 83	\$30,259 96	\$990,615 83	\$190,121 76	\$16,140 44

† Paid Institution for the D. and D.

e Error in Taxes, etc., charged back.

h Interest on error referred to in note "g."

i Uncollected Taxes of 1881.

j State Tax returned to Auditor General's Office.

k Local Tax, Interest, and Collection fee.

† Error in Interest in account current, June 30th, 1882.

## County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$9,030 03	\$319,960 50	\$96,213 01	\$13,414 33	\$9 68	\$438,627 55	\$16,991 92	\$10,539 06
1,509 02	34,860 00	1,778 54	1,144 81	-----	39,290 37	-----	375 87
375 87	20,530 00	e 25 71 2,558 64	698 89	-----	24,189 11	-----	840 96
840 96	24,000 00	2,419 22	833 16	d 419 22	28,512 58	1,412 44	-----
-----	38,422 95	3,015 13	1,886 22	d 1,473 99	44,190 29	1,886 96	-----
-----	30,650 00	1,710 89	1,062 35	d 1,185 98	34,549 22	1,797 11	-----
-----	42,150 00	912 81	1,865 67	d 942 31	45,270 79	2,020 84	-----
-----	39,295 62	1,014 01	696 84	d 746 55	32,955 02	1,152 69	-----
-----	33,232 25	1,171 24	1,700 00	d 409 08	35,813 17	-----	140 21
† 140 21	{ † 406 92 28,907 95	h 105 09	† 43 78	† d 348 10	29,952 03	241 80	-----
-----	{ † 486 41 41,892 80	{ j 15 76 h 207 94	† 45 81	† e 569 30	43,228 03	215 25	-----
-----	-----	-----	-----	-----	-----	-----	-----
\$11,896 11	\$645,815 40	\$111,745 99	\$21,617 44	\$6,104 21	\$796,579 15	\$25,519 03	\$11,896 11

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Paid Institution for the D. and D.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Paid School for the Blind.

j Local Tax, Interest, and Collection fee.

Table No. 259.—Amounts Charged and Credited to Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit
1871 to 1874*	\$20 18	\$1,264 20	\$2,054 58	\$854 62	\$425 49	\$14,710 23	\$28
1875*		444 54	12,087 91	{ <sup>a</sup> 42 21 375 50}	658 40	12,204 23	-----
1876*		256 48	5,198 58	69 98	1,133 88	20,068 23	b 3,17
1877*		1,716 87	2,763 29	177 90	836 91	12,806 61	b 2,63
1878*		2,553 05	2,745 65	■ ■ ■	964 80	11,720 28	b 6,98
1879*		2,023 22	2,157 38	124 53	797 30	11,772 32	b 3,70
1880*		2,745 47	2,980 40	2,086 90	1,030 74	13,931 96	b 4,90
1881*		1,016 28	1,740 37	226 78	543 40	8,484 12	b 1,42
1882*		3,528 98	2,226 57	207 45	644 61	9,189 27	b 2,00
1883*†		3,151 51	{† 546 34 105 12}	{† 35 81 17 48}	† 537 28	† 8,389 30	† 3,58
1884†		4,551 46	{† 2,219 15 631 10}	{† 19 77 96}	{† 221 15 06}	{† 4,301 43 10,616 06}	b 2
Totals..	\$20 18	\$24,145 52	\$37,507 44	\$4,824 87	\$7,663 51	\$128,034 22	\$28,73

\* See Auditor General's Report for 1883, p. 286.

† Under New Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1869.

b State Bids.

c Taxes, etc., on Part-paid Lands, collected at Land Office.



by since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
It be ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits	County Debit.	County Credit.
5 23	-----	\$32,168 14	\$2,434 10	-----	\$30,097 57	\$20 18	\$30,453 24
7 91	-----	31,901 86	2,370 78	-----	49,230 53	-----	23,407 74
7 74	-----	16,546 33	2,341 43	-----	42,695 49	-----	12,850 70
0 70	-----	c 39 33 19,255 05	1,847 23	b \$3,178 15	37,170 45	-----	16,931 35
1 35	-----	c 60 80 12,563 49	1,808 80	b 2,637 33	34,330 87	-----	9,827 94
7 94	-----	c 86 17 21,771 35	1,884 01	b 6,836 85	39,438 32	-----	18,856 96
3 96	-----	c 60 69 8,754 52	1,844 99	b 3,705 61	33,222 77	-----	5,569 49
0 49	-----	c 282 41 7 24 12,517 15	1,144 41	b 4,907 81	21,896 51	-----	10,000 22
0 33	-----	c 119 89 15,061 16	1,248 93	b 1,437 36	27,914 06	-----	9,906 32
1 32	\$1,969 66	c 195 05 c 20 02 f 2,733 02 e 1,214 32	↑ 808 08	↑ 2,000 66	19,023 75	-----	2,651 77
1 77	↑ 2,600 38 2,974 71	c 31 81 e 1,779 57 f 9,188 96 e 180 73	↑ 215 73	↑ 3,567 14	23,215 79	-----	730 87
7 73	\$7,624 15	\$187,847 04	\$17,925 46	\$23,441 73	\$380,736 11	\$30 18	\$139,628 60

ce charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

collected taxes of 1881.

al Tax, Interest, and Collection fee.

s Tax returned to Auditor General's office.

al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 260.—Amounts Charged and Credited to Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.
1842 to '74*	\$142,859 80	\$415,280 21	\$243,277 68	\$17,298 78	\$30,648 68	\$7,006 30	.....
1875*.....	3,312 44	44,454 71	12,481 31	{ 267 98 1,512 48 }	1,856 66	b 88 81	.....
1876*.....	5,627 79	25,647 96	18,137 21	1,030 16	2,117 20	b 174 48	*\$12,291 67
1877*.....	17,296 01	35,471 81	16,994 47	2,008 39	3,412 33	b 96 29	* 15,540 81
1878*.....	16,688 67	52,701 05	19,500 67	{ 10 60 1,156 51 }	{ 3 69 3,991 12 }	b 111 96	* 16,674 26
1879*.....	14,901 21	41,792 49	18,771 46	2,255 82	2,408 29	b 173 71	* 13,821 56
1880*.....	25,212 81	56,789 65	18,742 14	2,146 51	4,437 96	b 70 04	* 10,966 82
1881*.....	6,268 40	BLANK	18,146 54	2,808 29	2,547 00	b 96 85	* 8,970 68
1882*.....	11,291 14	46,555 85	14,389 72	840 21	2,794 76	b 49 56	* 8,647 47
1883*†.....	† 11,845 85	41,600 01	{ 16,890 02 372 46 }	{ 14,928 20 70 49 }	† 1,863 24	† b 69 29	† † 16,136 17
1884†.....	11,439 56	60,079 24	{ 16,980 78 797 45 }	{ 38 10 † 597 45 86 }	{ † 26 22 † 1,877 29 06 }	{ † 15,126 07 239 63 }	b 27 65
Totals.	\$274,345 48	\$660,925 57	\$396,402 79	\$32,010 16	\$56,485 63	\$23,203 20	\$103,197 01

\* See Auditor General's Report for 1883, p. 286.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

since 1842.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30. BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$311,337 50	\$374,044 63	\$34,013 31	\$288 64	\$740,276 87	\$153,173 24	\$30,087 71
30,396 23	25,579 58	1,309 04	-----	56,346 85	5,627 79	
10,477 46	3 73 35,494 84	1,554 42	-----	47,630 45	17,296 01	
25,133 20	19 25 34,856 60	1,928 73	• 12,191 67	74,179 24	16,688 67	
41,975 31	13 83 35,116 55	1,309 04	• 15,540 31	95,188 51	14,901 91	
18,485 34	32,433 24	2,127 52	• 16,874 26	95,188 51	25,313 91	
63,637 58	84 37 30,896 79	3,657 32	• 13,831 58	112,077 65	6,288 40	
30,334 99	7 96 24,368 93	1,950 80	• 10,996 32	67,559 52	11,861 14	
39,947 11	34 25 501 98 21,693 21	2,130 65	• 3,970 68	73,273 88	11,865 86	
{ 22,428 86 }	{ 116 93 }					
{ 39,323 36 }	{ 1,285 53 }	† 1,585 26	† • 3,847 47	73,336 27	11,430 56	
{ 11,389 39 }	{ 11 26 }					
{ 60,895 40 }	{ 1,962 09 }	† 1,900 60	† 15,116 17	90,613 57	4,288 40	
	{ 338 37 }					
\$706,211 63	\$890,729 78	\$44,084 95	\$102,456 10	\$1,503,532 17	\$279,205 48	\$30,087 71

land sales of 1873; charged under Sec. 1105, O. L., 1871.

at on amount referred to in note "f."

stitution for the D. and D.

collected under Act 275, 1881, on lands rejected or charged back, and interest.

lected Taxes of 1881.

Tax, Interest, and Collection fee.

Tax returned to Auditor General's Office.

Table No. 261.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit.
1862 to 1874*	\$109,088 30	\$42,378 29	\$40,880 88	\$6,689 37	\$9,963 91	\$1,943 15	-----
1875*	-----	2,251 41	3,216 86	{ <sup>a</sup> 197 04 113 22}	158 23	<sup>b</sup> 9 92	-----
1876*	-----	1,298 94	3,361 64	63 63	362 60	{ <sup>b</sup> 49 31 2,871 91}	<sup>d</sup> \$3.47
1877*	-----	915 40	2,947 78	78 47	386 86	3,716 17	<sup>d</sup> 3.37
1878*	-----	1,300 03	1,618 82	{ <sup>c</sup> 1,144 23 135 42}	{ <sup>f</sup> 37 39 456 50}	3,039 05	<sup>d</sup> 4.67
1879*	-----	1,078 52	1,382 41	156 61	469 41	4,008 43	<sup>d</sup> 6.44
1880*	-----	1,464 25	1,907 58	41 66	599 50	5,098 09	<sup>d</sup> 4.49
1881*	-----	1,022 01	841 77	114 43	395 69	2,748 45	<sup>d</sup> 4.19
1882*	-----	1,126 62	524 88	8 77	300 31	3,394 06	<sup>d</sup> 2.37
1883*†	-----	1,008 49	{ <sup>†</sup> 196 00 23 79}	{ <sup>†</sup> 6 75 5 69}	<sup>†</sup> 238 61	<sup>†</sup> 3,462 04	<sup>†</sup> 4.46
1884†	-----	1,456 46	{ <sup>†</sup> 1,068 99 92 44}	23	{ <sup>†</sup> 317 67 03}	{ <sup>†</sup> 4,849 29 1,978 96}	-----
Totals...	\$109,088 30	\$55,302 42	\$57,353 64	\$6,721 76	\$13,718 69	\$39,764 43	\$34.31

\* See Auditor General's Report for 1883, p. 288.

† Under New Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1880.<sup>b</sup> Paid D., D. and B. Asylum.<sup>c</sup> Mining Tax collected during fiscal year.<sup>d</sup> State Bids.

ty since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE, 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
6 50	\$23,641 70	\$76,214 27	\$3,510 28	\$4,311 49	\$106,784 81	<del>\$106,784 81</del>	\$5,000 71
2 12	.....	6,308 21	552 78	" 634 90	12,598 10	.....	6,592 63
2 63	.....	6,791 30	768 97	" 776 07	14,928 97	.....	3,429 69
9 60	.....	7,807 78	774 96	" 896 99	16,190 67	.....	4,763 31
3 31	.....	8,601 03	914 63	" 1,195 25	18,546 90	.....	6,379 73
9 72	.....	4,968 04	906 79	" 444 45	17,874 69	.....	3,190 69
0 59	.....	5,057 40	793 06	" 4,573 69	16,316 40	.....	2,778 23
8 33	.....	3,703 46	610 16	" 719 08	12,318 74	.....	2,060 89
0 89	.....	5,364 81	585 07	" 6,447 72	12,216 04	.....	4,025 62
5 62	{ ↑ 63 89 } 743 92	{ h 279 97 } l 175 60	↑ 423 17	{ a 728 67 } d 3,278 76	9,767 63	.....	309 54
9 54	{ ↑ 611 74 } 1,190 45	{ i 1,037 34 } b 853 49 j 136 13	↑ 253 31	{ s 4,448 51 } c 805 56	9,143 07	486 58	
9 03	\$26,250 70	\$125,687 83	\$10,163 76	\$46,630 10	\$247,250 51	\$100,574 98	\$38,548 03

gment and costs in Gibson case.

rest on amount referred to in note "e."

collected Taxes of 1881.

se Tax returned to Auditor General's office.

al Tax, Interest, and Collection fee.

ces, etc., on Part-paid Lands, collected at Land Office.

Table No. 262.—Amounts Charged and Credited in Accounts.

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.
1871 to 1874*	\$328 07	\$2,120 70	\$5,419 23	\$1,927 61	\$812 35	\$12,704 78	.....
1875*	.....	745 69	23,984 47	{ " 20 15 } 339 78	714 85	13,000 84	.....
1876*	.....	439 23	13,677 66	54 77	1,398 31	12,448 32	\$4,445 3
1877*	.....	1,144 25	3,508 01	66 33	.....	14,213 29	c 4,821 5
1878*	.....	1,700 08	17,576 40	183 29	871 97	9,505 59	c 2,514 3
1879*	.....	1,348 14	4,194 87	300 71	709 20	7,981 63	c 3,632 9
1880*	.....	1,630 31	3,980 79	335 29	478 16	6,320 80	c 1,689 1
1881*	.....	1,377 51	4,542 11	342 25	440 91	4,631 93	c 2,742 7
1882*	.....	2,821 57	4,189 27	11 08	515 95	6,398 37	c 2,088 4
1883*†	.....	2,521 23	{ † 298 93 } 208 23	{ † 83 03 } 9 20	† 378 32	{ † 5,706 71 } c 40 60	† c 2,791 8
1884†	.....	3,641 16	{ † 837 66 } 212 19	{ † 5 61 } 3 21	{ † 138 66 } 23	{ † 3,104 86 } 5,811 41	{ b 47 } d 7 5
Totals..	\$328 07	\$19,580 80	\$83,507 91	\$3,482 67	\$7,456 43	\$102,148 92	\$24,518 8

\* See Auditor General's Report for 1883, p. 298.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1880.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

ty since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ce ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
7 98	.....	\$42,455 68	\$3,338 46	.....	\$71,467 06	\$338 07	\$47,482 28
4 25	.....	b 57 82	3,406 04	.....	65,578 71	.....	26,787 15
7 15	.....	b 32,905 10	.....	.....	46,955 60	.....	14,500 04
0 04	.....	b 194 47	2,693 36	.....	34,747 52	.....	10,185 46
5 46	.....	b 17,400 62	1,811 44	c \$4,446 38	43,777 79	.....	11,426 17
6 17	.....	b 184 41	2,061 97	c 4,631 56	23,073 51	.....	4,746 97
6 97	.....	b 13,855 25	1,198 91	c 2,514 34	20,813 50	.....	0,279 01
9 91	.....	b 98 20	971 94	c 3,623 99	20,069 58	.....	6,192 13
2 12	.....	b 26,823 40	.....	c 1,668 24	22,607 69	.....	6,583 27
3 27	\$1,777 46	b 119 53	.....	.....	.....	.....	.....
3 12	{ † 476 68 }	b 6,814 46	.....	.....	.....	.....	.....
	{ 3,100 40 }	b 185 80	.....	.....	.....	.....	.....
		b 11,333 80	.....	.....	.....	.....	.....
		b 92 76	.....	.....	.....	.....	.....
		b 11,056 77	.....	.....	.....	.....	.....
		b 264 04	.....	.....	.....	.....	.....
		b 12,444 92	.....	.....	.....	.....	.....
		b 83 85	.....	.....	.....	.....	.....
		b 57 60	.....	.....	.....	.....	.....
		b 300 41	.....	.....	.....	.....	.....
		b 711 13	.....	.....	.....	.....	.....
		b 10 72	.....	.....	.....	.....	.....
		b 889 95	.....	.....	.....	.....	.....
		b 6,103 53	.....	.....	.....	.....	.....
		b 66 11	.....	.....	.....	.....	.....
8 30	\$5,363 54	\$191,778 59	\$18,033 98	\$34,506 55	\$373,980 26	\$343 05	\$134,308 29

te Bids.  
 id School for the Blind.  
 collected taxes of 1881.  
 al Tax, Interest, and Collection fee.  
 te Tax returned to Auditor General's Office.  
 al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 262.—Amounts Charged and Credited in Accounts

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.
1842 to 1874*	\$24,695 69	\$120,517 44	\$164,944 90	\$14,853 42	\$15,503 73	\$2,062 45	.....
1875*.....	4,560 24	9,084 25	4,839 30	{ <sup>a</sup> 55 67 110 06}	683 26	b 69 04	.....
1876*.....	125 53	5,212 33	4,153 04	165 49	397 23	b 66 89	c \$1,698 00
1877*.....	.....	7,151 54	3,065 51	131 99	529 57	b 12 83	c 5,836 10
1878*.....	6,596 69	10,988 91	2,847 33	877 99	941 50	b 57 06	c 2,524 50
1879*.....	3,841 94	8,426 91	2,761 15	123 89	786 79	b 55 04	c 4,757 10
1880*.....	3,411 58	11,439 43	3,301 83	100 69	786 95	b 20 69	c 3,490 40
1881*.....	760 73	7,984 44	2,334 96	118 21	471 16	{ <sup>b</sup> 23 23 527 80}	c 2,164 90
1882*.....	.....	18,340 18	2,334 49	312 93	629 66	{ <sup>c</sup> 25 99 1,295 10}	c 1,311 20
1883*†.....	.....	18,367 89	{ <sup>†</sup> 396 70 78 94}	{ <sup>†</sup> 56 49 1 01}	<sup>†</sup> 81 39	<sup>†</sup> 414 13	<sup>†</sup> 1,365 70
1884†.....	.....	22,687 58	{ <sup>†</sup> 730 82 145 98}	{ <sup>†</sup> 122 64 23}	{ <sup>†</sup> 83 25 03}	{ <sup>†</sup> 1,533 24 71 16}	{ <sup>†</sup> 33 25 35 00}
Totals.....	\$114,002 80	\$247,686 81	\$172,045 25	\$16,301 94	\$30,798 90	\$3,347 49	\$22,796 60

\* See Auditor General's Report for 1883, p. 290.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.



since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
Al- light L.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
2 54	\$43,207 79	\$230,000 80	\$15,345 57	\$477 35	\$327,713 14	\$99,356 03	\$23,583 54
	9,500 00	c 3 00 d 14 77 9,361 54	456 50	-----	19,836 50	135 53	
	091 90	c 3 20 11,369 72	436 30	-----	12,413 92	-----	703 08
3 08	552 18	c 3 24 6,649 05	356 36	• 1,000 04	9,950 95	6,506 00	
	4,236 21	d 18 88 c 77 79 9,466 56	692 76	• 5,835 18	20,126 38	3,841 94	
	7,820 37	u 40 92 c 6,446 64	520 70	• 3,524 54	17,363 18	3,411 50	
	11,639 11	c 20 97 4,870 16	646 42	• 4,757 14	21,942 80	TOTAL	
	6,529 21	d 7 32 c 3 33 3,446 86	456 30	• 4,300 45	14,830 57	-----	452 20
3 80	18,715 44	c 105 66 2,162 23	501 30	• 2,164 96	24,266 40	-----	115 61
5 61	{ + 714 62 16,196 83 }	{ c 207 28 d 4 11 h 224 22 i 38 89 j 17 06 }	+ 101 94	+ • 1,311 26	18,914 75	-----	329 51
9 51	{ + 451 03 23,400 02 }	{ c 28 81 h 473 63 d 9 52 }	+ 92 57	+ • 1,166 70	24,078 04	423 50	-----
4 54	\$149,063 71	\$294,176 65	\$17,701 90	\$24,116 63	\$512,837 52	\$114,516 09	\$27,184 54

blde.  
Institution for D. and D.  
lected Taxes of 1861.  
Tax returned to Auditor General's Office.  
Tax, Interest, and Collection fee.  
School for the Blind.

Table No. 264.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account	Cash Paid County by State Treasurer.	Miscellaneous Debits.
1864 to 1874*	.....	\$5,320 84	\$8,065 08	\$3,418 45	\$618 79	\$2,000 00	.....
1875*	.....	745 09	1,023 29	{ <sup>a</sup> 72 23 75 08 }	74 95	.....	.....
1876*	.....	439 22	1,783 71	78 83	118 84	165 26	c \$1,111 11
1877*	.....	686 55	1,608 29	146 69	180 49	635 57	c 1,709 31
1878*	.....	1,090 02	2,928 91	107 04	206 99	414 11	c 1,652 21
1879*	.....	808 69	1,929 09	171 86	169 40	287 45	c 1,732 71
1880*	.....	1,098 19	2,133 38	{ <sup>d</sup> 3 77 235 63 }	181 67	656 71	c 1,941 41
1881*	.....	768 51	1,422 61	93 41	116 39	60 89	c 1,300 41
1882*	.....	1,410 79	1,635 92	63 39	127 69	70 45	c 1,050 91
1883*†	.....	1,260 61	{ † 875 51 55 18 }	{ † 47 25 4 41 }	† 106 58	† 100 16	{ † 1,461 11 1 11 }
1884†	\$278 71	1,880 59	{ † 690 93 96 45 }	{ † 155 11 08 }	{ † 98 52 01 }	{ † 1,505 81 565 18 }	.....
Totals...	\$278 71	\$15,428 90	\$25,738 20	\$4,670 25	\$1,979 27	\$5,469 69	\$11,297 31

\* See Auditor General's Report for 1883, p. 292.

† Under New Tax law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

\* State Side.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
5 99 05	\$19,587 93	\$1,957 05	-----	\$38,782 58	-----	\$18,400 97
3 575 53	10 42	211 85	-----	4,634 31	-----	2,043 07
	3,663 92		-----		-----	
7 -----	14 77	967 17	-----	5,433 03	-----	1,704 93
	3,106 09		-----		-----	
3 -----	31 59	315 20	* \$1,151 84	6,660 14	-----	1,713 20
	3,456 59		-----		-----	
0 -----	27 90	356 90	* 1,700 38	7,647 04	-----	1,318 74
	3,689 69		-----		-----	
4 -----	14 24	299 23	* 1,652 23	6,411 50	-----	1,815 17
	3,127 16		-----		-----	
7 -----	60 80	283 06	* 1,729 71	6,137 36	-----	587 60
	2,743 52		-----		-----	
0 -----	16 07	191 67	* 1,241 41	4,317 41	-----	557 19
	2,278 68		-----		-----	
9 -----	76 56	203 22	* 1,300 41	5,438 94	-----	1,080 79
	3,301 56		-----		-----	
9 1,139 00	13 38	† 120 93	†* 1,050 91	3,632 47	\$278 71	
	159 28		-----		-----	
	58 20		-----		-----	
† 708 17	209 12	† 93 09	†* 1,461 20	4,773 66	496 23	
1,636 04	607 89		-----		-----	
	3 15		-----		-----	
5 \$4,062 89	\$45,477 48	\$4,310 03	\$11,297 06	\$93,869 13	\$714 94	\$28,721 66

, etc., on Part-paid Lands, charged back.

lected Taxes of 1881.

st on State Tax collected in county after February 1st, by township treasurer.

Tax returned to Auditor General's office.

Tax, interest, and Collection fee.

Table No. 265.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.
1841to1874*	\$94,249 90	\$574,168 04	\$97,225 51	\$9,584 15	\$27,330 39	\$1,437 87	-----
1875*.....	3,810 66	37,643 11	3,671 14	{ * 2,677 90 263 90 }	1,558 63	b 2 45	-----
1876*.....	4,210 78	21,718 02	3,034 06	106 45	1,127 90	{ b 49 23 1,500 00 }	c \$1,239 92
1877*.....	1,851 27	30,894 63	2,526 93	74 16	1,157 60	b 15 34	c 1,528 53
1878*.....	359 53	45,900 91	4,029 52	113 78	1,547 35	{ b 11 59 463 68 }	c 1,108 28
1879*.....	1,242 12	36,360 91	3,125 34	446 26	1,280 91	b 43 50	c 1,020 25
1880*.....	-----	49,418 41	3,443 75	{ * 44 55 152 88 }	{ † 44 66 1,583 32 }	b 17 29	c 1,401 42
1881*.....	548 47	34,493 77	2,183 48	100 71	1,190 09	b 30 91	c 2,143 31
1882*.....	1,011 76	38,796 35	1,815 92	11 66	1,099 75	e 31 12	c 1,028 96
1883*†.....	-----	34,666 68	{ † 746 94 85 80 }	{ † 77 43 4 69 }	† 117 98	{ e 31 68 † 2 35 500 32 }	d 1,434 62
1884†.....	33 04	50,066 03	{ † 733 95 116 21 }	† 23 49	{ † 76 90 246 06 }	† 1,501 15	c 21 44
Totals..	\$107,317 42	\$354,105 06	\$112,739 57	\$13,682 00	\$38,961 54	\$5,697 48	\$11,548 63

\* See Auditor General's Report for 1883, p. 292.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in credit of Returns—Taxes of 1888.

f Interest on error referred to in note "a."

Table No. 266.—Amounts Charged and Credited in Account with Li

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30.	Debit Balance Brought Forward	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$78,342 80	\$197,242 63	\$31,915 86	\$5,143 44	\$12,734 19	\$2,117 31	-----
1875*	5,302 01	16,620 33	828 41	2 10	920 81	-----	-----
1876*	4,329 68	9,530 02	418 60	20 18	698 78	-----	b \$124 65
1877*	3,719 12	16,019 44	440 01	21 87	745 89	-----	b 175 50
1878*	4,148 68	23,800 47	756 97	65 86	1,083 14	-----	b 806 34
1879*	5,175 26	19,874 03	771 96	137 00	938 85	-----	b 127 65
1880*	6,327 11	25,624 36	497 14	41 49	1,146 09	-----	b 230 02
1881*	5,779 09	17,635 14	456 82	11 99	948 51	-----	b 93 00
1882*	6,157 09	21,161 76	438 97	15 05	944 95	-----	b 155 13
1883*†.....	† 6,507 86	18,909 10	{ † 128 90 23 42 }	{ † 6 72 1 29 }	† 470 46	-----	d 212 80
1884†.....	6,978 65	27,308 75	{ † 20 98 59 68 }	† 18 52	† 480 12	40 01	e 27 79
Totals	\$130,267 35	\$393,035 03	\$36,755 68	\$5,465 51	\$20,904 79	\$2,157 32	\$1,741 86

\* See Auditor General's Report for 1883, p. 294.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State Bids.

y since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
3 41	\$490,664 54	\$173,880 18	\$20,793 14	\$1,507 54	\$686,907 81	\$68,060 46	\$2,972 41
.....	38,064 13	6,149 37	1,203 50	.....	45,417 00	4,210 78	
...	24,488 62	5,761 70	904 77	.....	31,155 09	1,851 27	
.....	29,080 64	6,368 33	1,071 01	c 1,280 92	37,658 90	MM MM	
.....	42,071 93	7,151 34	1,539 77	c 1,528 53	52,291 57	1,242 12	
.....	33,682 50	d 389 18 7,618 83	1,358 69	c 1,106 28	44,155 46	.....	507 07
7 07	45,202 73	7,198 20	1,539 42	c 1,120 35	55,557 79	548 47	
.....	33,007 38	4,154 21	1,115 63	c 1,401 42	39,678 04	1,011 70	
.....	38,300 06	d 8 67 b 94 07 2,723 35	1,253 30	c 2,143 31	44,521 78	.....	126 12
6 12	{ † 996 39 34,442 60 }	m 223 28	{ † 149 41 8 69 }	{ k 60 00 † 1,628 10 }	37,635 45	33 04	
.....	{ † 132 82 35,881 66 }	d 7 20 m 301 45	† 82 03	† 1,434 62	37,839 78	15,038 49	
5 60	\$855,025 04	\$221,926 34	\$31,018 76	\$12,182 93	\$1,124,848 67	\$122,353 91	\$3,696 60

d Institution for the D. and D.  
in Taxes which have been paid.  
d School for the Blind.  
collected Taxes of 1881.  
or in Taxes, etc., charged back.  
rest on amount referred to in note "k."  
to Tax returned to Auditor General's Office.

y since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
8 50	\$150,922 97	\$80,948 89	\$8,246 64	\$463 02	\$240,609 92	\$32,144 81	\$6,318 50
.....	10,228 90	1,022 95	519 18	.....	19,841 98	4,320 68	
.....	10,080 91	c 201 82 828 18	302 91	.....	11,361 82	3,719 12	
.....	14,930 88	1,429 32	488 82	b 124 62	18,973 13	4,148 68	
.....	23,380 11	960 96	719 54	b 175 50	25,236 10	5,175 26	
.....	18,518 29	941 59	629 49	b 606 24	20,695 61	5,327 11	
.....	25,416 27	732 46	900 78	b 127 62	27,077 13	5,779 09	
.....	17,515 23	721 74	554 51	b 220 03	19,011 51	8,157 09	
.....	21,063 89	c 76 89 481 74	650 51	b 92 05	22,365 08	6,507 86	
.....	{ † 137 29 18,862 05 }	† 26 10 c 68 90 r 18 83	† 14 60	† b 155 12	19,281 80	6,978 65	
.....	{ † 30 37 27,272 98 }	† 17 10 c 18 70 r 29 81 * 103 38	† 11 67	† d 312 89	27,696 38	7,248 12	
8 50	\$160,120 34	\$88,825 84	\$12,038 60	\$2,177 00	\$450,210 37	\$137,515 47	\$6,318 50

res, etc., on Part-paid Lands, collected at Land Office.  
collected Taxes of 1881.  
to Tax returned to Auditor General's Office.  
al Tax, Interest, and Collection fee.  
d Institution for the D. and D.

Table No. 267.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1843 to 1874*	\$5,813 98	\$13,318 75	\$2,150 12	\$3,113 18	\$1,556 10	\$15,629 06	-----
1875*	-----	615 32	796 08	{ <sup>a</sup> 73 67 50 40 }	155 12	2,711 23	-----
1876*	-----	372 81	232 96	55 71	301 92	4,772 83	* \$1,289 95
1877*	-----	915 40	1,456 19	71 31	358 89	4,723 82	* 2,309 53
1878*	-----	1,390 03	435 38	142 01	406 89	5,676 40	* 2,120 03
1879*	-----	1,078 82	2,339 63	1,197 88	453 51	6,150 03	* 2,724 33
1880*	-----	1,464 25	533 04	25 05	435 33	4,958 33	* 3,487 04
1881*	-----	1,022 01	1,984 00	275 77	694 44	10,628 84	* 3,751 49
1882*	-----	3,526 96	1,989 02	102 11	804 79	9,970 90	* 4,953 35
1883†	-----	3,151 51	{ † 390 71 68 33 }	{ † 986 46 212 84 }	† 716 16	† 12,463 71	† 3,803 16
1884†	1,670 87	4,551 46	{ † 1,176 90 122 18 }	{ † 3,367 74 23 29 }	{ † 207 67 27 48 }	{ † 3,467 10 9,400 48 }	{ † 28 56 1 234 45 }
Totals.....	\$7,484 85	\$31,406 52	\$13,702 82	\$0,577 42	\$3,120 00	\$90,552 33	\$24,701 88

\* See Auditor General's report for 1883, p. 294.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 109, 1869.

\* Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

\* State Bids.

\* Error in taxes, etc., charged back, June 30, 1879.

\* Interest on error referred to in note "d."

Table No. 268.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1841 to 1874*	\$105,513 13	\$278,636 83	\$44,136 91	\$5,684 85	\$17,654 67	\$1,072 38	-----
1875*	171 92	24,234 99	1,925 00	26 06	760 52	* 41 54	-----
1876*	199 08	13,982 27	1,367 07	{ <sup>a</sup> 5 52 7 49 }	{ <sup>d</sup> 16 464 82 }	* 35 45	-----
1877*	278 23	16,076 63	713 55	2 48	518 44	-----	-----
1878*	19 79	23,885 47	712 04	-----	771 00	* 40 00	-----
1879*	67 11	18,941 44	716 94	117 39	564 14	* 40 00	-----
1880*	111 85	25,715 88	853 26	50 19	783 00	-----	-----
1881*	147 00	17,949 02	502 80	-----	546 13	-----	-----
1882*	-----	21,161 76	584 50	9 06	510 66	-----	† \$18
1883†	-----	18,909 10	{ † 404 43 67 28 }	3 97	† 31 22	-----	† 1 468
1884†	181 13	27,308 75	{ † 130 06 80 11 }	† 9 28	† 28 76	{ † 294 01 56 67 }	* 16
Totals..	\$106,548 68	\$406,801 16	\$51,503 90	\$5,898 28	\$22,516 60	\$1,500 65	\$504

\* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

\* Paid D., D. and B. Asylum.

\* Error in charge for Taxes, etc., collected by County Treasurer.

\* Error in credit of Delinquent Taxes.

\* Interest on error referred to in note "c."

\* Error in Taxes, etc., charged back.

since 1848.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
04	\$29,997 43	\$4,817 50		\$34,815 54	\$5,813 98	\$48,575 73
05	5 75	525 24		10,553 14		6,121 34
06	5,935 48			12,849 77		5,804 79
07	6,052 41	777 25	\$1,280 95	15,423 40		5,588 57
08	7,551 41	886 78	2,309 52	18,176 67		8,085 93
09	9,391 80	1,062 13	2,120 03	20,890 92		8,917 03
10	9,842 83	1,156 39	2,724 33	23,637 00		13,033 96
11	13,132 26	160 87	3,487 04	30,233 77		11,877 22
12	1,110 20	1,537 04	3,751 49	33,051 36		11,704 23
13	10,804 66	1,079 67	4,953 35	30,002 01	1,670 87	
14	15,899 57	1 52	3,808 10	20,567 52	3,710 66	
15	1,407 06	207 70				
16	858 15					
17	3 04					
18	3,029 16					
19	10,764 61					
20	453 66					
21	2,299 34					
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Table No. 269.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1856 to 1874*	\$476 02	\$23,777 53	\$29,566 74	\$4,804 23	\$2,176 24	\$22,827 31	-----
1875*.....	.....	3,527 70	6,168 80	{ * 146 01 } 1,307 01 }	294 63	1,122 77	-----
1876*.. ..	.....	2,035 29	9,490 84	335 90	698 19	{ 4 1,925 17 } 1,814 97 }	* \$4,042 46
1877*.....	.....	2,298 49	10,896 90	128 12	747 62	3,213 93	* 3,213 23
1878*.....	.....	3,400 07	6,942 06	357 12	692 06	{ a 656 18 } 3,136 50 }	* 3,744 67
1879*.....	.....	2,696 29	7,269 89	137 06	474 32	1,967 92	* 3,985 20
1880*.....	.....	3,660 62	9,760 05	185 10	00 01	2,746 82	* 3,967 44
1881*.....	.....	2,533 02	9,876 64	132 26	622 21	d 2,549 24	* 3,492 49
1882*.....	.....	4,937 74	7,868 92	60 10	475 42	{ f 30 06 } 999 91 }	* 3,656 25
1883*†.....	.....	4,412 12	{ † 11,530 64 } 170 67 }	{ † 33 26 } 5 70 }	† 285 69	{ † 1,322 96 } 34 37 }	† 3,417 18
1884†.....	.....	6,372 05	{ † 11,177 96 } 337 39 }	{ † 275 12 } 6 00 }	{ † 196 91 } 42 }	{ † 4,026 37 } 3,214 26 }	{ f 25 94 } j 297 31 } k 16 09 }
Totals..	\$476 02	\$30,662 92	\$103,389 09	\$7,413 16	\$7,229 14	\$50,867 76	\$29,900 18

\* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1899.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Paid Michigan Asylum for Insane.

Table No. 270.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1857 to '74*		\$36 40	\$2,903 17	\$793 75	\$995 74	\$146 00	\$761 35	-----
1875*.....			143 41	48 06	{ 28 26 } 38 33	6 50	-----	-----
1876*.....			83 74	23 09	5 90	29 63	-----	b \$484 0
1877*.....			114 42	486 83	27 51	45 25	184 34	b 518 0
1878*.....			170 00	731 26	222 70	57 06	167 65	b 740 5
1879*.....			134 82	100 00	9 11	65 01	71 23	b 1,817 3
1880*.....			183 03	140 00	83 96	126 10	1,264 91	b 1,179 9
1881*.....			127 75	143 13	124 94	66 31	716 99	b 950 2
1882*.....			352 70	186 34	4 83	79 09	274 26	b 1,372 6
1883*†.....			315 16	{ † 303 51 } 17 22	{ † 6 58 } 1 73	† 86 42	† 1,006 63	† 639 4
1884†.....		193 60	455 14	{ † 64 18 } 7 11	{ † 157 30 } 3 57	{ † 29 96 } 3 42	{ † 702 66 } 112 80	-----
Totals.		\$220 00	\$4,962 34	\$3,692 66	\$1,743 46	\$773 97	\$5,353 74	\$7,702 2

\* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1899.

b State bids.



ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ce ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
9 06		\$83,522 55	\$9,315 42		\$180,637 02	\$476 02	\$97,984 95
5 90		21 81					
		290 59	1,198 44		24,368 98		11,801 83
		12,679 24					
1 83		142 05	1,450 17		28,981 47		9,338 65
		15,887 42					
8 65		126 01	1,359 63	e \$4,042 46	27,401 75		6,800 35
		12,535 00					
0 35		154 27	1,170 56	e 3,316 25	24,951 09		4,092 11
		13,511 58					
2 11		228 76	1,010 78	e 3,744 67	22,548 72		6,018 04
		13,474 40					
8 04		148 35	1,172 50	e 3,985 20	25,430 33		4,457 69
		14,096 15					
7 89		333 31	1,030 22	e 3,987 44	22,787 30		3,550 44
		12,978 64					
9 44		100 80	800 13	e 3,492 49	20,463 56		2,404 05
		12,509 00					
4 05	\$3,870 02	399 36	† 360 23	† e 3,656 25	11,629 29		107 77
		541 70					
		307 68					
7 77	{ † 1,300 05 }	† 223 25	† 209 85	† e 3,417 18	15,817 57	120 15	
	{ 6,249 49 }	210 70					
		3,406 91					
		792 88					
4 88	\$11,319 55	\$198,403 59	\$19,078 02	\$29,050 94	\$405,016 98	\$596 17	\$146,564 89

e Bids.

† Institution for the D. and D.

collected Taxes of 1881.

e Tax returned to Auditor General's office.

al Tax, Interest, and Collection fee.

† Eastern Asylum for Insane.

al Tax, Interest, and Collection fee refunded A. G. O.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ce ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
4 34	\$23 14	\$5,838 10	\$461 78		\$9,776 21	\$36 40	\$4,176 30
1 96		771 13	88 00		683 11		418 56
8 66			53 40		1,075 34		458 71
6 71		945 51	95 35	b \$484 07	1,981 64		686 77
8 77		2,027 22	151 31	b 518 02	3,298 32		1,180 88
9 89		1,283 44	172 56	b 740 56	3,766 45		909 26
9 26		1,021 98	199 35	b 1,817 30	3,947 88		660 21
9 31		966 06	100 44	b 1,179 89	2,855 60		706 23
8 26		1,146 20	134 01	b 950 20	2,936 78		666 91
8 91		83 77	† 116 74	† b 1,372 65	2,272 07	193 60	
		30 00					
	{ † 93 79 }	148 71	† 36 87	† e 639 42	1,396 08	333 68	
	{ 380 28 }	97 03					
9 89	\$496 19	\$14,119 54	\$1,596 76	\$7,702 20	\$33,584 58	\$563 68	\$9,669 89

collected Taxes of 1881.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection Fee.

Table No. 271.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscellane- ous Debits.
1852 to 1874*	.....	\$55,167 17	\$62,195 77	\$10,067 71	\$4,462 71	\$24,432 97	.....
1875*	.....	5,721 76	10,430 79	{ 1,358 87 2,900 05 }	472 65	{ b 83 52 c 1,863 20 d 1,908 96 e 104 40 f 78 85 g 7,679 42 h 112 11 i 6,845 03 j 825 70 k 80 00 l 22,569 42 m 80 00 n 13,068 34 o 26 34 p 19,506 82 q 39 91 r 14,433 12 s 14,145 39 t 15,560 67 u 15 02 v 11,063 06 w 11,472 78	.....
1876*	.....	2,301 14	21,590 86	434 30	1,373 61	.....	\$10,164
1877*	.....	4,576 99	22,042 93	2,457 18	2,121 01	.....	27,964
1878*	.....	6,800 14	19,690 55	{ j 170 58 k 2,374 65 }	{ l 35 52 m 2,509 45 }	.....	22,178
1879*	.....	5,392 56	24,262 55	425 05	2,407 80	.....	20,195
1880*	.....	7,821 25	11,675 76	2,036 67	2,253 56	.....	20
1881*	.....	5,110 04	11,830 92	565 35	1,068 01	.....	57
1882*	.....	7,053 91	5,974 63	157 00	1,396 63	.....	17,857
1883*†	.....	5,303 03	{ 12,569 60 170 73 }	{ n 665 15 o 2 68 }	{ p 1,199 49 q 15 }	{ r 15,560 67 s 15 02 }	{ t 12,048 u 5
1884†	\$1,549 29	† 9,102 92	{ 3,347 81 † 577 83 }	{ r 324 28 † 85 }	{ s 790 51 † 08 }	{ t 11,063 06 u 11,472 78 }	{ v 26 0 w 9
Totals..	\$1,549 29	\$115,850 93	\$196,526 72	\$44,200 01	\$20,751 23	\$165,146 30	\$135,741 00

\* See Auditor General's Report for 1882, p. 298.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Transportation of troops to quell riot; paid from Military Fund.

d Services of troops to quell riot; paid from Military Fund.

e Error in charge for taxes, etc., received by County Treasurer.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Interest on error referred to in note "e."

h  $\frac{1}{2}$  Mining Tax collected during fiscal year.

i State Birds.

j Unpaid Sales of 1874, charged under Sec. 1405, C. L. 1871.

k Interest on amount referred to in note "j."

since its Organization.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
27	\$16,003 08	\$119,995 41	\$12,780 61	\$19,905 77	\$278,032 06	.....	\$121,715 73
46	.....	{ 293 87 28 10 30,762 19 }	{ 80 44 3,016 00 }	h 5,988 65	41,733 71	.....	17,544 41
41	.....	.....	.....	h 4,124 43	71,909 43	.....	27,252 33
33	.....	38,046 44	4,154 56	{ h 2,527 84 i 10,164 43 }	83,145 60	.....	17,624 51
51	.....	43,072 97	4,529 48	{ h 2,172 50 i 27,964 83 }	95,964 31	.....	18,406 31
31	.....	{ m 1 00 22,858 14 }	3,334 48	{ h 2,390 56 i 22,173 03 p 1,476 85 }	81,152 98	.....	15,220 65
65	.....	23,749 67	2,437 68	{ h 5,914 30 i 20,195 96 }	69,995 10	.....	9,248 12
13	.....	19,359 61	2,699 70	{ h 6,000 72 i 17,267 04 }	56,375 25	.....	11,655 22
33	.....	18,217 14	2,255 57	{ h 6,690 45 i 12,071 86 }	49,661 05	.....	8,439 32
32	5,573 65	{ 729 34 510 26 2,747 46 }	↑ 1,632 08	{ i 12,564 17 h 7,651 83 }	37,120 35	\$1,549 89	
---	{ 3,731 37 8,019 56 }	{ 1,452 67 48 47 }	↑ 739 99	{ i 12,048 52 h 8,842 05 }	37,150 00	1,937 02	
61	\$36,708 22	\$365,315 70	\$42,554 10	\$211,755 21	\$601,739 84	\$3,496 01	\$212,741 61

transportation of troops to quell riot.

or in credit of Delinquent Taxes.

Amount transferred to Houghton County for  $\frac{1}{2}$  Mining Tax collected from Steward Mine.Amount transferred to Menominee County for  $\frac{1}{2}$  Mining Tax collected from Menominee Mine.Amount transferred from Houghton County for  $\frac{1}{2}$  Mining Tax collected from Michigamme

and Central Mines.

and Institution for the D. and D.

collected Taxes of 1881.

Tax returned to Auditor General's office.

Tax, Interest and Collection fee.

Taxes, etc., on Part-paid Lands, collected at Land Office.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 272.—Amounts Charged and Credited in Account

YEAR: CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc- neo- Deb.
1857 to 1874*	.....	\$12,977 93	\$21,446 85	\$4,247 73	\$2,267 98	\$33,167 05	.....
1875*	.....	1,505 72	23,007 59	{ <sup>a</sup> 29 59 530 20 }	315 89	1,089 90	.....
1876*	.....	868 72	4,456 02	720 64	520 10	{ <sup>c</sup> 22 97 5,068 93 }	d \$2,75
1877*	.....	2,288 49	3,487 81	479 21	490 45	{ <sup>c</sup> 28 09 4,025 50 }	d 2,75
1878*	.....	3,400 07	5,329 08	762 31	433 24	{ <sup>c</sup> 17 69 2,197 24 }	d 2,80
1879*	.....	2,696 29	4,201 93	559 79	513 64	{ <sup>c</sup> 24 70 1,510 33 }	d 5,34
1880*	.....	3,660 62	4,311 53	416 32	.....	{ <sup>c</sup> 10 57 3,212 69 }	d 2,54
1881*	.....	2,555 02	5,003 82	2,883 23	314 75	{ <sup>c</sup> 30 81 454 47 }	d 1,96
1882*	\$166 50	4,232 35	6,358 49	20 09	390 56	.....	d 2,57
1883*†	† 3,000 30	3,781 82	{11,719 02 109 11 }	{† 216 48 4 03 }	† 398 72	† <sup>e</sup> 37 58	†† 2,64
1884†	3,153 88	5,461 74	{11,307 28 301 82 }	{† 98 74 1 79 }	{† 298 48 13 }	{11,066 37 852 68 }	.....
Totals.....	\$6,820 68	\$43,428 77	\$61,541 85	\$11,049 15	\$6,469 68	\$63,457 57	\$22,60

\* See Auditor General's Report for 1883, p. 300.

† Under new Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid lands, collected at Land Office.

c Paid D., D. and B. Asylum.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
80		\$82,913 99	\$8,114 06		\$150,785 88		\$85,656 79
93		b 11 37 18,141 06	1,921 52		36,994 88		9,965 99
99		b 163 76 8,625 98	1,054 50		90,010 20		5,625 20
20		b 61 88 7,869 74	836 16	d \$2,725 69	17,118 60		3,536 01
01		b 112 71 13,714 92	922 59	d 2,783 04	21,069 27		6,724 81
81		b 74 71 8,304 14	896 79	d 2,204 88	18,207 28		3,359 83
83		b 114 65 7,297 94	778 91	d 5,340 77	16,867 10		1,496 54
54		b 190 75 8,164 59	546 53	d 2,543 99	19,941 89	\$166 50	
		b 205 81 8,408 06	546 53	d 1,863 69	10,815 44	\$,000 30	
	† \$1,436 25 3,522 48	† b 657 19 27 60 316 79 54 78 6 54 † 468 96 790 81 144 25	† 169 21	† d 2,578 75	8,762 98	3,153 86	
	† 2,226 05 5,164 82		† 227 65	† 2,649 78	11,669 59	768 30	
17	\$22,349 58	\$167,033 55	\$15,800 79	\$22,691 47	\$334,243 56	\$7,083 96	\$116,867 17

bills.  
 not paid School for the Blind.  
 Collected Taxes of 1881.  
 Tax returned to Auditor General's Office.  
 Tax, Interest, and Collection fee.

Table No. 273.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debit
1850 to 1874*	\$70 37	\$29,106 29	\$72,663 67	\$22,510 05	\$8,553 70	\$121,428 42	-----
1875*	-----	3,612 74	16,696 80	{ * 976 75 252 22 }	958 75	14,822 21	-----
1876*	-----	2,084 98	12,834 24	{ † 4,973 29 822 46 }	2,057 25	16,487 49	\$ 88,80
1877*	-----	2,860 62	7,474 23	366 94	1,358 93	15,967 92	\$ 7,86
1878*	-----	4,250 08	10,358 74	624 71	1,273 34	11,656 98	\$ 8,30
1879*	-----	3,370 36	11,420 82	481 36	1,302 43	12,026 06	\$ 8,92
1880*	-----	4,575 78	11,446 23	958 47	1,467 09	16,189 22	\$ 7,20
1881*	-----	3,193 77	8,375 56	11	807 24	6,637 09	\$ 4,38
1882*	-----	4,937 74	8,296 64	301 82	825 09	5,447 68	\$ 5,87
1883*†	-----	4,412 12	{ † 3,093 88 286 08 }	{ † 272 80 58 30 }	† 536 66	† 2,561 68	† 7,00
1884†	1,252 03	6,379 05	{ † 3,863 70 284 75 }	{ † 755 14 2 40 }	{ † 456 90 17 }	{ † 7,246 92 1,794 20 }	-----
Totals..	\$1,322 40	\$68,779 48	\$167,004 66	\$34,279 87	\$19,618 23	\$234,808 48	\$66,45

\* See Auditor General's Report for 1883, p. 302.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 100, 1869.

\* Error in charge for Taxes, etc., received by County Treasurer.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

\* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

\* Interest on error referred to in note "b."

† Amount under J. R. No. 31, 1875.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.  County Credit.
25		\$256,871 71	\$27,939 82		\$547,877 78	\$70 37 \$293,514 65
40		{ b 30 89 c 118 60 d 40,581 36 e 10 75 f 23,787 54 g 20 50 h 8 90 i 22,228 34 j 49 31 k 1,346 75 l 26,899 44 m 1,346 75 n 61 70 o 25,250 38 p 1,346 74 q 48 98 r 18,225 01 s 1,346 75 t 45 80 u 17,149 28 v 2 00 w 29 09 x 16,264 56 y 26 29 z 15 68 aa 849 40 ab 207 98 ac 10 54 ad 3,477 56 ae 1,197 67	{ o 24 p 3,930 27 q 3,794 34 r 2,608 84 s 2,609 63 t 81 18 u 2,706 34 v 2,458 37 w 1,593 15 x 2 33 y 1,380 88 z 712 80 aa 445 27	{ b 77,208 33 c 67,960 37 d 38,802 58 e 7,865 26 f 8,367 87 g 3,922 63 h 7,507 44 i 4,363 98 j 5,870 33 k 7,031 90		
04	\$3,535 97				16,990 90	1,952 03
00	{ f 3,034 18 g 5,572 84				20,882 96	1,167 46
04	\$12,242 99	\$160,772 81	\$60,301 96	\$58,451 94	\$1,008,258 54	\$2,499 83 \$424,488 84

Bids.  
\$3,386.99, under J. R. No. 35, 1875.  
rest on amount referred to in note "h."  
r in credit of Returns of Taxes.  
rest on error referred to in note "i."  
Tax returned to Auditor General's Office.  
Tax, Interest, and Collection Fee.  
lected Taxes of 1881.

Table No. 274.—Amounts Charged and Credited in Account with Menominee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1864 to 1874*	\$1,280 79	\$12,133 71	\$15,304 14	\$4,953 42	\$946 54	\$78 94	.....	\$34,697 54
1875*.....	1,384 57	2,251 41	3,783 83	{ * 39 68 } 159 82	234 83	.....	.....	7,853 64
1876*.....	.....	1,298 94	2,434 64	191 93	111 44	.....	c 8912 25	4,949 20
1877*.....	.....	1,716 87	3,373 43	151 25	193 45	.....	c 1,685 94	7,120 44
1878*.....	.....	2,550 05	2,855 59	{ d 45 59 } 60 45	{ * 22 26 } 281 42	861 78	c 2,014 03	8,700 17
1879*.....	.....	2,022 22	4,736 89	83 49	324 71	.....	c 3,956 75	11,124 06
1880*.....	.....	2,745 47	5,142 12	442 65	416 55	.....	c 3,192 60	11,939 39
1881*.....	.....	1,916 26	3,143 38	3,906 66	260 54	.....	c 2,313 40	11,540 24
1882*.....	200 42	3,526 96	3,565 09	213 96	349 52	{ 1 31 95 } 2,641 57	c 1,961 22	12,490 69
1883*†.....	.....	3,151 51	{ † 1,204 00 } 62 29	{ † 316 93 } 9 66	† 285 08	† { 991 66 } 1 28 02	† 4,713 25	10,762 49
1884†.....	660 24	4,551 46	{ † 1,286 80 } 180 26	{ † 575 74 } 9 50	{ † 275 03 } 67	{ † 4,667 88 } 4,846 14	{ † m 1 15 } 43 23	17,098 10
Totals...	\$2,526 02	\$37,864 36	\$47,072 05	\$11,169 73	\$3,702 04	\$14,147 94	\$20,793 82	\$138,275 96

\* See Auditor General's Report for 1883, p. 304.  
† Under New Tax Law unless preceded by †.  
a Under Sec. 124, Act 169, 1869.  
b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.  
c State Bids.  
d Unpaid Sales of 1870; charged under Sec. 1105, C. L., 1871.  
e Interest on amount referred to in note "d."



County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$10,955 06	\$1,566 00	\$28,649 76	\$1,816 42	-----	\$42,987 24	\$2,665 36	\$10,955 06
-----	2,523 50	{ <sup>b</sup> 1 43 }	299 04	-----	8,734 97	-----	881 33
881 33	-----	5,911 00 }	268 98	-----	6,514 93	-----	1,565 73
1,565 73	-----	5,364 62 }	394 42	o \$912 25	9,073 70	-----	1,953 26
1,953 26	-----	6,201 30 }	458 77	o 1,685 94	10,467 53	-----	1,767 36
1,767 36	-----	6,369 56 }	540 66	o 2,014 08	12,397 48	-----	1,273 42
1,273 42	846 79	8,075 43 }	616 54	{ <sup>f</sup> 407 82 }	14,230 32	-----	2,290 93
2,290 93	-----	7 05 }	539 91	{ <sup>g</sup> 57 47 }	11,339 82	200 42	
-----	-----	3,955 78 }	519 05	{ <sup>c</sup> 3,956 75 }	14,272 19	-----	1,781 50
† 1,781 50	2,875 60	8,751 07 }	† 369 61	{ <sup>f</sup> 1,353 55 }	10,102 25	660 24	
-----	{ 1,291 47 }	{ <sup>k</sup> 276 04 }	† 281 14	{ <sup>c</sup> 3,192 60 }	15,810 10	1,288 00	
	{ 4,121 34 }	{ <sup>i</sup> 134 71 }		{ <sup>f</sup> 2,688 67 }			
		{ <sup>j</sup> 1,073 62 }		{ <sup>c</sup> 2,313 40 }			
		{ <sup>k</sup> 587 65 }		{ <sup>f</sup> 1,961 22 }			
				{ <sup>†</sup> 2,703 57 }			
				{ <sup>†</sup> 4,713 25 }			
				{ <sup>f</sup> 3,741 63 }			
\$22,468 59	\$13,224 70	\$32,430 55	\$6,104 54	\$31,702 15	\$155,930 53	\$4,814 02	\$22,468 59

<sup>f</sup> ½ Mining Tax collected during fiscal year.  
<sup>g</sup> Amount transferred from Marquette Co., for ½ Mining Tax collected from Menominee Mine.  
<sup>h</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.  
<sup>i</sup> Paid Institution for the D. and D.  
<sup>j</sup> Uncollected Taxes of 1881.  
<sup>k</sup> State Tax returned.  
<sup>l</sup> Local Tax, Interest, and Collection fee.  
<sup>m</sup> Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 274.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Misce- neous Debit
1864 to 1874*	\$1,280 79	\$12,123 71	\$15,304 14	\$4,953 42	3946 54	778 94	-----
1875*	1,334 57	2,251 41	3,783 33	{ <sup>a</sup> 39 68 150 82}	234 83	-----	-----
1876*	-----	1,298 94	2,434 64	131 93	111 44	-----	<sup>c</sup> 3912
1877*	-----	1,716 37	3,373 43	151 25	193 45	-----	<sup>c</sup> 1,685
1878*	-----	2,550 06	2,855 59	{ <sup>d</sup> 45 59 69 45}	{ <sup>e</sup> 22 26 281 42}	861 78	<sup>c</sup> 2,014
1879*	-----	2,022 22	4,736 89	83 49	324 71	-----	<sup>c</sup> 3,956
1880*	-----	2,743 47	5,142 12	442 65	416 55	-----	<sup>c</sup> 3,192
1881*	-----	1,916 26	3,143 38	3,906 68	260 54	-----	<sup>c</sup> 2,313
1882*	200 42	3,536 96	3,563 09	213 96	349 52	{ <sup>f</sup> 31 95 2,641 57}	<sup>c</sup> 1,961
1883*†	-----	3,151 51	{† 1,204 03 62 29}	{† 316 93 9 66}	† 285 08	{† 901 66 1 28 02}	† 4,713
1884†	600 24	4,551 46	{† 1,296 80 160 26}	{† 575 74 9 50}	{† 275 03 67}	{† 4,067 88 4,646 14}	{† <sup>m</sup> 1 43}
Totals...	\$2,536 02	\$37,664 36	\$47,072 03	\$13,169 73	\$3,702 04	\$14,147 94	\$20,793

\* See Auditor General's Report for 1883, p. 304.

† Under New Tax Law unless preceded by †.

• Under Sec. 124, Act 169, 1869.

b Twice charged. under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

d Unpaid Sales of 1870; charged under Sec. 1105, C. L., 1871.

e Interest on amount referred to in note "d."

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
06	\$1,566 00	\$28,649 76	\$1,816 42	-----	\$42,967 24	\$2,665 36	\$10,955 06
..	2,523 50	1 43	299 04	-----	8,734 97	-----	881 83
33	-----	5,911 00	288 98	-----	6,514 98	-----	1,665 73
73	-----	5,364 63	394 42	• 8912 25	9,073 70	-----	1,958 28
96	-----	6,201 30	458 77	• 1,685 94	10,487 53	-----	1,767 36
96	-----	8,369 56	540 66	• 2,014 08	12,397 48	-----	1,373 43
96	-----	8,075 43	616 54	{ f 407 82 }	14,230 32	-----	2,290 93
42	846 79	7,071 53	539 91	{ g 57 47 }	11,839 82	200 42	-----
93	-----	7 05	519 05	{ f 3,956 75 }	14,272 19	-----	1,781 50
-----	-----	3,956 78	389 61	{ f 1,353 55 }	10,102 25	-----	-----
-----	-----	8,751 07	281 14	{ f 3,199 60 }	15,910 10	1,288 00	-----
-----	-----	2,875 80	-----	{ f 2,688 67 }	-----	-----	-----
-----	-----	134 71	-----	{ • 2,813 40 }	-----	-----	-----
-----	-----	1,073 62	-----	{ f 1,961 29 }	-----	-----	-----
-----	-----	587 65	-----	{ f 2,703 57 }	-----	-----	-----
-----	-----	-----	-----	{ f 4,718 25 }	-----	-----	-----
-----	-----	-----	-----	{ f 3,741 63 }	-----	-----	-----
50	\$13,224 70	\$82,430 55	\$6,104 51	\$31,702 15	\$135,930 53	\$4,814 02	\$22,408 59

ing Tax collected during fiscal year.

nt transferred from Marquette Co., for  $\frac{1}{2}$  Mining Tax collected from Menominee Mine.

s, etc., on Part-paid Lands, collected at Land Office.

Institution for the D. and D.

llected Taxes of 1881.

Tax returned.

Tax, Interest, and Collection fee.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 275.—Amounts Charged and Credited in Account

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co by State Treasurer.	Misc- neo Debt
1856 to 1874*	-----	\$42,056 95	\$269,444 62	\$98,752 12	\$15,491 31	\$179,814 43	-----
1875*.....	-----	4,517 17	{ b .1 60 } 30,098 97	{ +2,418 09 } 640 29	{ * 33 } 2,221 84	23,074 23	-----
1876*.....	-----	2,606 16	9,013 63	{ \$ 5,513 06 } 244 49	2,761 22	{ b 837 01 } 27,231 80	\$17,52
1877*.....	-----	1,716 37	5,681 11	661 04	1,209 69	15,729 22	7,60
1878*.....	-----	2,550 05	7,660 69	876 13	1,209 61	{ b 451 57 } 7,248 19	15,02
1879*.....	-----	2,022 22	6,844 43	2,596 10	1,219 79	16,616 05	13,64
1880*.....	-----	2,745 47	6,805 65	1,317 42	1,360 13	{ 1 229 42 } 10,993 65	15,03
1881*.....	-----	1,916 26	5,776 37	384 77	1,359 37	{ b1,234 86 } 1 831 72	14,32
1882*.....	-----	4,232 35	4,283 46	794 32	1,331 47	{ 11,035 64 } 1 416 23	12,78
1883*†.....	-----	3,781 82	{ †1,761 40 } 188 83	{ † 233 77 } 17 01	† 897 14	{ † 8,935 59 } 1 574 06	†10,74
1884†.....	\$839 67	5,461 74	{ †4,420 66 } 418 57	{ † 350 73 } 3 57	{ † 630 82 } 28 28	{ †11,504 99 } 1,631 33	{ 7 2 } 4 78
Totals.....	\$839 67	\$73,606 56	\$352,321 99	\$92,743 02	\$29,871 10	\$341,503 58	\$106,44

\* See Auditor General's Report for 1883, p. 306.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by County Treasurer.

c Interest on error referred to in note "b."

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 134; also, under Secs. 108-9, Tax Law.

f Error in Taxes, etc., charged back.

g Amount under J. R. No. 31, 1875.

ty since the organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Balance forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
1,728 58	\$1,110 87	\$578,948 18	\$50,230 58	-----	\$1,168,016 19	-----	\$589,454 75
1,728 17	-----	30 40 354 74 5 29 52,639 35	6,831 00	-----	126,568 96	-----	53,646 41
1,846 41	-----	47 83 15,021 19	4,346 55	-----	73,063 91	-----	7,241 88
1,941 86	-----	89 21 24,039 40	2,407 16	\$17,524 06	51,282 31	-----	16,671 31
1,671 31	-----	10 48 2,046 33 24 29 19,574 09	7,603 57	-----	50,543 76	-----	14,433 06
1,433 08	-----	2,046 33 27 99 20,413 17	123 35 2,576 83	13,024 44	56,744 19	-----	13,600 06
1,090 53	= 250 03	2,046 33 144 27 20,722 42	2,535 56	13,645 07	51,443 25	-----	72,919 91
1,910 21	-----	2,046 33 44 48 17,161 78	2,506 79	15,021 20	49,710 79	-----	12,295 44
1,226 44	-----	46 96 15,237 00	2,151 63	14,224 36	45,155 38	-----	6,226 23
1,236 22	2,692 37	170 87 946 98 258 51	1,246 95	12,769 76	26,311 66	3689 67	-----
-----	{ 11,290 41 } { 2,689 13 }	1,371 54 2,066 07	618 46	10,741 71	19,659 43	6,623 12	-----
1,579 83	\$6,014 81	\$776,920 23	\$56,290 05	\$107,634 77	\$1,712,519 71	\$7,463 79	\$730,579 83

Michigan Asylum for Insane.

to this.

of \$6,186.33 under J. R. No. 35, 1877.

credit on amount referred to in note "j."

and Eastern Asylum for Insane.

amount paid by Webber & Yawkey, under decree of Midland Circuit Court.

the Tax returned to Auditor General's Office.

cal Tax, Interest, and Collection fee.

collected Taxes of 1881.

and Eastern Asylum for Insane.

cal Tax, Interest, and Collection fee refunded A. G. O.

Table No. 276.—Amounts Charged and Credited to Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charg'd in Account.	Cash paid Co. by State Treasurer.	Miscellaneous Debits.
1871 to 1874*	\$48 14	\$1,835 03	\$4,807 71	\$3,000 51	\$1,156 90	\$21,506 69	.....
1875*.....		645 23	9,502 81	56 77	581 13	11,300 83	.....
1876*.....		372 31	1,539 45	55 13	953 66	13,710 23	b 26,515
1877*.....		1,172 85	3,273 26	63 23	880 90	12,407 64	b 4,502
1878*.....		1,742 54	2,780 19	100 05	919 61	12,553 63	b 5,628
1879*.....		1,381 30	1,838 91	71 25	789 30	10,833 79	b 5,925
1880*.....		1,876 07	1,814 96	12 77	761 55	9,498 81	b 5,409
1881*.....		1,309 45	1,135 06	2,245 29	742 69	10,013 38	b 4,791
1882*.....		2,539 41	2,000 57	110 26	745 45	5,123 14	b 9,442
1883*†.....		2,200 69	{ † 220 20 100 12 }	{ † 50 25 5 27 }	† 731 26	† 12,293 19	† 5,200
1884†.....		2,277 04	{ † 2,269 23 201 96 }	{ † 107 81 14 }	{ † 324 97 01 }	{ † 16,757 68 11,544 69 }	{ b 2 7 }
Totals...	\$48 14	\$18,420 96	\$33,200 91	\$6,633 73	\$6,560 33	\$137,764 95	\$47,795

\* See Auditor General's Report for 1883, p. 308.

† Under new Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State bids.

c Error in taxes, etc., charged back June 30, 1874.

d Interest on error referred to in note "c."

since its Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
	\$44,919 08	\$3,400 20		\$71,814 76	\$48 14	\$38,046 92
	" 231 25					
	25,143 73	2,007 99		42,593 25		20,373 49
	" 145 13					
	13,344 09	1,977 53		35,840 86		12,694 68
	" 110 81					
	15,239 18	1,851 00	b 36,515 35	35,411 02		14,025 36
	" 91 63					
	14,594 57	1,808 67	b 4,583 09	35,103 81		11,108 52
	" 100 03					
	11,370 79	1,540 13	b 5,828 77	29,957 22		9,317 78
	" 443 85					
	11,815 17	1,419 98	b 5,825 44	28,727 17		9,463 31
	" 103 49					
	c 1,573 37	{ 956 46 }	b 5,490 70	30,458 30		10,218 26
	11,436 09	1,411 88				
	" 83 07					
	12,967 59	1,373 34	b 4,791 18	29,373 43		8,358 51
	† 825 89					
\$1,385 17	" 8 57					
	f 1,053 50	† 1,081 72	† 9,463 09	22,723 93		1,613 72
	g 554 63					
	† 6 46					
† 2,231 61	f 1,025 66					
2,408 60	† 11,508 33	† 363 60	† 5,290 33	24,720 50	479 90	
	" 137 64					
\$6,125 38	\$176,894 54	\$19,355 94	\$47,785 45	\$367,218 65	\$321 04	\$135,117 54

ected Taxes of 1881.

Tax returned to Auditor General's Office.

Tax, Interest, and Collection fee.

at on State Tax collected in county after Feb. 1, by Town Treasurer.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 277.—Amounts Charged and Credited in Accounts.

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						Misc. new Deb.
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	
1842 to '74*	\$92,336 30	\$229,947 84	\$115,767 99	924,471 23	\$18,857 40	\$6,235 32	-----
1875*	14,439 59	13,551 52	3,498 80	14,912 54 85 00	2,120 58	b 24 38	-----
1876*	30,763 99	7,818 69	2,910 65	28 88	2,532 84	b 39 23	4 22.0
1877*	36,848 94	10,870 23	1,932 15	342 51	2,012 73	b 40 00	4 2.3
1878*	39,347 93	16,150 32	3,283 03	300 59	3,430 33	b 10 32	4 2.9
1879*	43,771 81	12,807 38	2,257 94	193 26	3,095 15	b 24 52	4 2.1
1880*	47,720 69	17,387 26	2,805 08	163 95	4,021 80	-----	4 2.5
1881*	53,319 48	12,136 34	1,321 14	371 07	4,118 93	-----	4 1.3
1882*	51,944 96	22,572 53	2,538 47	61 03	1,024 74	-----	4 1.7
1883†	52,056 81	† 20,169 71	{ † 974 81 77 11 }	{ † 45 28 18 92 }	† 3,756 96	† 26 03	† 1.6
1884†	56,751 34	29,129 32	{ † 567 62 192 10 }	{ † 86 80 2 77 }	{ † 3,858 71 41 15 }	{ † 216 89 281 34 }	†
Totals...	\$816,105 83	\$302,541 74	\$128,346 25	341,086 98	\$60,369 23	\$6,848 03	\$17,0

\* See Auditor General's Report for 1883, p. 305.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 189, 1899.

b Paid D., D. and B. Asylum.

\* Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

4 State Bids.



since 1849.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$191,137 40	\$245,110 94	\$14,218 45	\$373 40	\$389,909 59	\$108,775 88	\$9,000 30
12,860 80	4 56	297 17	-----	17,846 91	80,765 69	
5,942 41	4,684 86	228 55	-----	9,827 98	36,348 94	
7,637 66	4,557 00	412 15	" 2,000 82	15,613 76	30,347 93	
13,819 98	5,453 13	553 16	" 2,385 04	21,746 78	43,771 81	
9,480 57	6 57	463 67	" 2,996 10	17,146 13	47,720 69	
15,339 00	89 03	597 57	" 2,166 76	22,316 21	52,319 48	
13,909 96	95 79	691 12	" 2,535 23	20,599 84	51,244 96	
21,906 31	17 48	606 12	" 1,509 82	27,160 16	52,059 81	
{ † 1,771 37 }	53 41	171 97	† 1,757 24	23,026 57	55,751 34	
{ 19,000 00 }	84 23					
	11 61					
	11 40					
{ † 440 25 }	16 07	{ † 22,559 80 }				
{ 29,802 94 }	4 74	{ † 3,304 13 }	† 1,649 23	32,409 71	7,626 91	
	79 51	{ 13 98 }				
	38 31					
\$772,477 24	\$304,563 45	\$44,888 25	\$17,453 69	\$847,651 63	\$523,734 64	\$9,000 30

etc., on Part-paid Lands, collected at Land Office.  
 institution for the D. and D.  
 tax returned to Auditor General's Office.  
 Tax, Interest, and Collection Fee.  
 ected Taxes for 1881.  
 ount heretofore charged as loss on five-year lists.  
 st to June 30, 1883, on amount referred to in note "1."

Table No. 278.—Amounts Charged and Credited to Accounts.

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc. new Debit.
1851 to '74*	.....	\$56,552 60	\$106,803 22	\$16,253 72	88,654 63	\$96,154 61	.....
1875*	.....	7,008 41	17,835 53	{ a 325 81 b 120 00 339 01	{ c 5 00 785 63	{ d 208 70 4,068 62	.....
1876*	.....	4,085 40	8,874 93	411 26	902 31	{ e 38 08 h 128 83 6,108 37	1 86, M
1877*	.....	5,148 21	8,273 61	122 46	1,043 12	{ f 1 95 8,151 49	1 7,57
1878*	.....	7,650 15	8,933 98	604 75	1,152 48	7,976 77	1 8,52
1879*	.....	6,006 65	8,033 76	586 47	900 80	{ g 36 46 5,756 51	1 8,31
1880*	.....	8,236 40	7,189 03	183 64	978 88	{ i 65 07 2,610 91	1 8,68
1881*	.....	5,748 79	10,314 72	779 79	835 75	{ j 83 23 4,290 56	1 5,67
1882*	.....	13,402 45	5,731 39	958 46	763 43	{ k 34 65 2,241 66	1 4,51
1883†.....	† \$3,522 66	11,975 78	{ l 1,985 23 240 46	{ m 265 78 22 22	† 584 26	† j 42 27	† n 6,31
1884†.....	7,599 40	17,226 54	{ o 13,439 49 483 69	{ p 193 43 10	{ q 619 00 106 06	{ r 183 28 689 85	{ s 1 1
Totals	\$11,532 26	\$145,371 25	\$120,000 88	\$21,124 56	\$17,236 31	\$136,861 85	\$54, M

\* See Auditor General's Report for 1883, p. 310.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 100, 1869.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in note "b."

d Transportation of troops to quell riot,—paid from Military Fund.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Paid D., D. and B. Asylum.

h Services of troops to quell riot,—paid from Military Fund.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Debit ance ight ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
005 58	\$083 45	\$273,387 38	\$29,481 69		\$574,178 10		\$285,600 33
003 75		a 114 69 f 219 43 29,296 76 e 108 82 t 7 97 21,419 75 e 17 83 21,442 00 f 33 96 e 318 68 19,326 93 e 169 55 17,998 27 e 78 97 17,563 84 e 323 68 15,083 57 e 64 62 f 7 06 k 26 52 13,890 15 e 932 69 p 124 60 t e 87 49 t e 50 51 e 1,252 94 p 661 38 e 5 28	2,196 66		46,631 19		16,057 06
057 08			1,965 81		39,558 98		12,900 12
000 13			2,052 66	1 86,106 62	42,518 82		11,903 07
003 07			1,956 27	1 7,574 02	41,412 93		6,550 76
550 76			1,581 39	1 8,536 04	34,864 71		7,192 99
193 90			1,464 97	1 6,319 06	32,634 85		4,650 01
350 01			1,383 67	1 8,366 75	31,178 68		2,615 77
516 77			884 63	1 46 85 1 5,670 95	24,197 37	\$3,522 80	
.....	11,069 76		1 237 31	1 4,518 27	16,940 22	7,909 40	
.....	1 903 01 10,430 13		1 345 45	1 6,314 25	20,172 99	10,824 93	
556 14	\$23,045 34	\$435,109 85	\$43,590 93	\$34,251 78	\$904,496 79	\$22,347 19	\$348,558 14

ate Bids.

aid Institution for the D. and D.

error in Taxes, etc., charged back.

Interest on error referred to in note "k."

Uncollected Taxes of 1891

Refunded Tax collected at Land Office and interest.

ate Tax returned to Auditor General's Office.

Local Tax, Interest, and Collection fee.

aid School for the Blind.

Table No. 279.—Amounts Charged and Credited in Account with Me

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward,	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged HERE	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc- neo- Deb
1881*				\$270 35			
1882*	\$253 83	\$1,763 47	\$10,508 13	{ b 798 37 738 49 }	\$246 67		
1883*†		1,575 75	{ † 846 87 14 48 }	{ † 237 67 37 89 }	† 732 23	† \$10,349 63	† \$10,3
1884†		2,375 73	{ † 11,308 96 95 04 }	{ † 190 92 10 57 }	{ † 472 74 74 }	{ † 11,203 42 12,308 99 }	{
Totals..	\$253 83	\$5,614 95	\$12,413 48	\$2,298 96	\$1,442 38	\$53,747 04	\$10,3

\* See Auditor General's Report for 1883, p. 319.

† Under New Tax Law unless preceded by †.

\* Taxes, etc., on Part-paid Lands, collected at Land Office.

b Transferred to Alpena County for Taxes of 1880 returned from said Co. and reject

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
	\$16 53			\$16 53	\$253 82	
	18 86					
	33,870 91	\$1,111 37		35,000 44		\$20,691 49
	997 04					
\$575 67	1,143 90	1,448 40		24,871 53		1,095 82
	15 08					
	8 48					
779 74	1,484 97					
800 90	11,808 78	556 96	\$10,251 19	26,671 97	806 87	
	19 18					
\$9,225 31	\$40,377 98	\$2,118 73	\$10,251 19	\$62,760 47	\$1,059 19	\$21,787 31

lected Taxes of 1881.

Tax returned to Auditor General's office.

Tax, Interest, and Collection fee.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 280.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.
1859 to '74*		\$29,647 27	\$59,977 32	\$68,686 79	\$14,226 74	\$6,203 03	\$10,173 92
1875*		21,235 76	7,528 62	9,244 73	{ <sup>a</sup> 797 80 268 10}	2,103 29	{ <sup>b</sup> 88 86 1,937 28}
1876*		7,788 95	4,313 60	9,877 57	1,313 93	1,367 42	{ <sup>b</sup> 17 59 2,024 77}
1877*		9,306 45	4,576 99	6,021 94	502 90	1,526 32	{ <sup>b</sup> 17 06 705 22}
1878*		2,256 74	6,600 14	11,821 67	1,064 73	1,484 43	{ <sup>b</sup> 22 42 6,155 16}
1879*			8,392 56	11,027 31	1,379 40	1,372 14	{ <sup>b</sup> 106 50 5,630 82}
1880*			7,321 25	9,902 57	{ <sup>a</sup> 5 01 768 23}	1,624 46	{ <sup>b</sup> 80 83 15,543 20}
1881*			5,110 04	8,188 58	654 53	1,081 46	{ <sup>b</sup> 24 52 9,507 10}
1882*			9,170 10	6,899 49	8,046 12	957 19	{ <sup>b</sup> 37 47 4,311 99}
1883*†		† 6,290 23	9,193 95	{† 3,410 04 126 20}	{† 779 68 15 43}	† 686 74	{† <sup>b</sup> 25 07 19 75}
1894.		9,063 32	11,833 79	{12,296 72 271 69}	{† <sup>c</sup> 6 94 512 60 2 54}	{† 324 02 18}	{† 3,668 61 346 80}
Totals.		\$85,581 34	\$130,948 38	\$150,257 48	\$30,851 43	\$19,399 68	\$61,437 46

\* See Auditor General's Report for 1893, p. 312.

† Under New Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1889.<sup>b</sup> Paid D., D. and B. Asylum.<sup>c</sup> Paid Michigan Asylum for the Insane.<sup>d</sup> Twice charged: under Sec. 124, also under Secs. 108-9, Tax Law.<sup>e</sup> State Bids.<sup>f</sup> Taxes, etc., on Part paid Lands, collected at Land Office.<sup>g</sup> Taxes, etc., on Part-paid Lands, charged back.<sup>h</sup> Paid Institution for the D. and D.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
dit nce ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
34 83	\$3,500 00	\$127,921 62	\$6,890 40	-----	\$165,146 85	\$50,883 05	\$27,134 83
-----	17,277 69	d 130 80	27 11	-----	25,425 61	7,768 95	
-----	7,351 79	d 17,014 84	-----	-----	27,190 81	8,806 45	
-----	2,539 41	d 8 15	-----	-----	34,118 05	2,256 74	
-----	11,036 27	d 18,849 74	1,957 88	o 28,773 50	47,855 19	-----	4,110 80
-----	11,886 15	d 14 12	2,127 11	o 11,720 01	49,815 19	-----	10,541 89
41 80	10,145 65	d 21,460 21	2,317 75	o 13,647 61	49,592 23	-----	4,110 80
41 82	6,481 33	d 44 49	1,850 56	o 14,023 00	35,832 16	-----	4,606 04
49 85	6,674 61	d 53 63	2 10	o 10,142 39	31,064 57	6,280 63	
-----	7,731 56	d 21,648 43	1,280 00	o 6,509 94	37,427 53	9,068 32	
-----	4,686 70	d 29 03	442 21	o 8,423 13	37,398 10	2,613 65	
-----	11,604 11	d 7 27	496 25	o 6,754 26	-----	-----	-----
49 85	\$101,266 27	\$267,705 03	\$20,155 77	\$28,190 77	\$519,356 69	\$68,194 99	\$27,134 83

Error in Taxes, etc., charged back.

Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

Interest on error referred to in note "1."

Said School for the Blind.

Uncollected Taxes of 1881.

State Tax returned.

Local Tax, Interest, and Collection fee.

Amount under Sec. 10, Act 197, 1883.

Transferred to Ottawa County for Taxes of 1855 and 6, returned from said County and charged

Table No. 281.—Amounts Charged and Credited in Account with Newaygo

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits
1854 to 1874*	\$13 15	\$37,996 69	\$98,699 27	\$16,886 41	\$6,160 32	\$65,493 28	.....	\$225,249 12
1875*.....	.....	3,011 45	11,726 76	{ 1,774 50 603 31 }	546 72	4,707 91	.....	22,370 65
1876*.....	.....	1,737 44	13,524 77	268 60	1,235 07	{ 40 00 7,497 56 }	{ \$3,198 88	30,492 33
1877*.....	.....	2,517 34	5,363 23	268 38	772 81	8,790 06	{ 4,933 57	22,650 39
1878*.....	.....	3,740 03	8,578 77	567 09	772 73	6,308 32	{ 5,376 66	25,343 65
1879*.....	.....	2,965 92	5,790 61	560 88	713 28	4,131 83	{ 7,523 94	21,616 46
1880*.....	.....	4,026 69	5,012 97	304 47	787 29	{ 22 87 5,104 79 }	{ 7,150 05	22,389 13
1881*.....	.....	2,810 52	7,067 34	864 95	651 29	{ 56 06 4,590 89 }	{ 5,168 69	21,209 76
1882*.....	.....	5,643 13	7,214 06	352 30	684 84	{ 186 99 2,754 85 }	{ 6,474 63	23,310 80
1883*†.....	.....	5,042 43	{ † 2,188 83 236 10 }	{ † 285 06 16 20 }	† 473 18	{ † 1,833 56 123 84 }	{ 7,016 69	17,215 91
1884†.....	1,413 43	7,232 34	{ † 3,563 15 741 15 }	{ † 160 63 1 20 }	{ † 448 65 08 }	{ † 7,148 93 1,896 37 }	{ † 96 69 19 09 }	22,739 71
Totals...	\$1,426 58	\$76,774 03	\$169,661 01	\$22,913 96	\$13,226 26	\$190,687 15	\$49,245 89	\$454,637 90

\* See Auditor General's Report for 1883, p. 314.  
† Under New Tax Law unless preceded by †.  
• Under Sec. 124, Act 109, 1869.  
• Error in Taxes, etc., charged back.  
• Taxes, etc., on Part-paid Lands, collected at Land Office.  
• Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.  
• Paid D., D. and B. Asylum.



County since the Organization thereof.

AMOUNTS CREDITED TO COCNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$221,957 44	\$297 28	\$220,424 18	\$24,209 30	-----	\$466,888 20	\$13 15	\$241,652 23
19,694 79	-----	{ b 1 20 } c 57 84 d 43 71 23,642 63	2,327 20	-----	45,767 37	-----	23,396 72
23,396 72	-----	{ e 103 81 } 13,875 27	2,173 86	-----	39,049 16	-----	8,556 84
8,556 84	-----	{ c 82 92 } 14,969 14	1,516 15	f \$6,188 88	31,313 93	-----	8,663 54
8,663 54	-----	{ c 330 29 } d 3 93 17,802 93	1,564 25	f 4,933 57	33,388 51	-----	8,044 86
8,044 86	-----	{ c 107 07 } 13,257 94	1,360 76	f 5,376 66	28,147 89	-----	6,531 43
6,531 43	-----	{ c 53 48 } 11,898 86	1,297 67	f 7,523 94	27,305 39	-----	4,916 25
4,916 25	-----	{ c 44 20 } d 73 80 13,843 70	1,261 21	f 7,150 05	27,289 21	-----	6,079 45
6,079 45	-----	{ c 373 94 } d 20 17 14,080 76	1,109 84	f 5,168 69	26,832 85	-----	3,522 05
† 3,522 05	4,349 76	{ i 768 28 } j 70 67 †c 30 63	† 586 46	†f 6,474 63	15,802 48	1,413 43	
-----	{ † 2,599 32 } 6,752 27 }	{ †c 114 74 } i 1,309 45 j 2,555 52 }	† 430 81	†h 7,016 69	20,778 80	2,010 91	
\$311,363 37	\$13,998 63	\$349,531 66	\$37,837 01	\$49,833 11	\$762,563 78	\$3,437 49	\$311,363 37

f State Bids.  
g Paid Institution for the D. and D.  
h Uncollected Taxes of 1881.  
i State Tax returned to Auditor General's Office.  
j Local Tax, Interest, and Collection fee.  
k Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 282.—Amounts Charged and Credited in Account with Oakland

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$44,579 70	\$552,684 14	\$39,256 25	\$4,463 07	\$21,653 41	\$5,759 81	-----	\$668,396 38
1875*.....	807 68	37,643 10	2,688 94	218 08	1,235 10	a 38 69	-----	42,631 59
1876*.....	298 21	21,718 02	1,526 49	473 43	718 67	a 39 69	c \$377 83	25,159 34
1877*.....	249 19	30,036 44	2,821 98	159 33	983 82	-----	c 764 15	35,014 91
1878*.....	2,401 54	44,625 89	2,350 00	32 69	1,550 23	-----	c 706 21	51,668 56
1879*.....	431 01	35,388 80	2,000 52	{ e 12 68 } 520 60 }	{ f 2 26 } 1,155 58 }	-----	c 515 96	40,115 41
1880*.....	163 01	48,045 67	1,787 77	182 28	1,484 61	-----	c 363 02	52,025 43
1881*.....	53 91	33,534 63	1,653 12	184 47	1,048 75	-----	c 513 45	36,938 33
1882*.....	129 82	37,033 06	1,349 37	27 56	939 57	202 01	c 391 02	40,072 41
1883*†.....	-----	33,090 92	{ † 601 42 } 104 55 }	{ † 3 80 } 23 79 }	† 114 24	† 19 75	† b 2,204 38	36,162 65
1884†.....	1,950 19	47,790 30	{ † 448 30 } 244 40 }	† 2 37	† 158 86	{ † 476 73 } 1,963 43 }	c 51 20	53,065 78
Totals ..	\$51,064 26	\$921,590 97	\$56,923 11	\$6,254 15	\$31,045 10	\$8,500 11	\$5,886 29	\$1,081,353 39

\* See Auditor General's Report for 1883, p. 316.  
† Under New Tax Law unless preceded by †.  
a Paid D., D. and B. Asylum.  
b Twice charged: under Sec. 124; also under Secs. 103-9, Tax Law.  
c State Bids.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Bal- ance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous. Credits.	Total Credits.	County Debit.	County Credit.
\$8,752 49	\$516,968 77	\$87,172 59	\$18,777 03	\$90 61	\$631,761 49	\$45,387 38	\$8,752 49
-----	36,963 77	{ <sup>b</sup> 2 51 }	1,089 69	-----	42,833 38	298 21	
-----	20,034 31	{ 4,277 41 }	684 52	-----	24,903 15	249 19	
-----	26,396 41	{ 4,184 32 }	1,035 24	<sup>c</sup> 377 83	32,613 37	2,401 54	
-----	44,234 17	{ <sup>d</sup> 10 94 }	1,689 60	<sup>c</sup> 764 15	51,237 55	431 01	
-----	35,281 41	{ 4,538 69 }	1,251 69	<sup>c</sup> 708 21	39,952 40	163 01	
-----	47,323 77	{ <sup>d</sup> 11 52 }	1,573 17	<sup>c</sup> 513 96	51,971 52	53 91	
-----	32,727 82	{ 2,549 10 }	1,121 65	<sup>c</sup> 362 09	36,808 51	129 82	
-----	35,558 22	{ 2,596 95 }	1,041 67	<sup>c</sup> 518 45	40,141 33	-----	68 92
↑ 68 92	{ 32,843 89 }	{ 3,027 99 }	↑ 57 34	<sup>†c</sup> 391 02	34,212 66	1,950 19	
-----	{ ↑ 600 81 }	{ <sup>j</sup> 9 76 }	↑ 126 89	<sup>†h</sup> 2,204 38	52,784 72	301 06	
-----	{ ↑ 420 66 }	{ <sup>j</sup> 335 70 }					
-----	{ 49,687 33 }						
\$8,821 41	\$879,041 34	\$116,483 14	\$28,448 49	\$5,925 70	\$1,038,720 08	\$51,365 32	\$8,821 41

d Taxes, etc., on Part-paid Lands, collected at Land Office.  
e Error in credit of Delinquent Tax of 1875.  
f Interest on error referred to in note "e."  
g Paid School for the Blind.  
h Uncollected Taxes of 1881.  
† State Tax returned to Auditor General's Office.  
j Local Tax, Interest and Collection fee.

## APPENDIX.

[Sept. 30,

## 54.—Amounts Charged and Credited in Account with Ogemaw

AMOUNTS CHARGED TO COUNTY.					
Collected County treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
	\$32 16				\$32 16
180 69	270 18	536 35			1,624 78
382 31	475 55	420 98	\$2,181 26	= 26,454 59	12,673 72
560 41	1,270 02	1,088 08	10,697 87	= 12,086 92	31,361 82
541 37	2,108 82	1,196 91	11,739 26	= 14,556 02	23,610 63
437 21	4,381 55	1,043 56	18,189 92	= 4,213 28	30,307 11
382 19	1,014 67	684 49	2,000 88	= 11,160 66	30,413 56
252 28	{ † 186 27 }	† 839 86	† 13,320 52	† 6,501 39	23,047 65
51 87	{ † 11 86 }				
926 24	{ † 271 11 }	{ † 230 80 }	{ † 7,048 48 }	{ † 2 59 }	17,281 27
180 80	{ † 1 98 }	{ † 14 }	{ † 2,485 53 }	{ † 293 73 }	
544 47	\$11,724 27	\$5,635 97	\$62,623 69	\$55,251 17	\$176,230 90

for 1883, p. 318.  
preceded by †.

de, collected at Land Office.  
ine.  
et al., under decree of Circuit Court.

## 55.—Amounts Charged and Credited in Account with Ontonagon

AMOUNTS CHARGED TO COUNTY.					
Collected County treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
7,208 56	\$24,728 62	\$4,542 13	\$50,072 43		\$157,725 25
2,183 51	{ = 5,603 61 }	306 94			11,173 66
1,026 71	231 92	562 66	d 780 75	= \$10,763 23	17,049 11
1,652 89	1,568 76	871 76	8,287 06	= 10,484 86	25,645 30
1,032 50	69 32	968 02	{ d 732 65 }	= 12,651 07	28,422 06
1,540 56	269 26	1,085 24	{ 6,807 68 }	= 14,290 71	29,657 04
3,627 50	200 16	1,321 93	14,328 63	= 17,213 69	37,391 13
2,026 23	{ † 606 89 }	1,412 55	{ d 2,412 33 }	= 14,060 26	26,243 69
1,861 55	{ † 295 63 }		{ h 6 75 }		
1,052 66	5,120 21	1,446 27	{ 14,506 19 }		
36 86	{ † 637 29 }	† 1,156 48	{ j 23 15 }	= 14,767 93	43,412 22
916 74	{ † 19 35 }		{ 17,377 44 }		
96 46	{ † 13,247 03 }	{ † 707 73 }	{ † 12,885 70 }	{ k 14,636 37 }	32,975 43
	{ † 85 40 }	{ † 5 99 }	{ † 29 50 }		
			{ † 15,255 16 }		
			{ † 2,192 51 }	= 37 28	37,618 95
2,866 53	\$54,534 61	\$14,397 72	\$157,268 50	\$100,974 39	\$467,290 21

for 1883, p. 318.  
preceded by †.

M; also under Sec. 108-6, Tax Law.  
18 fiscal year.  
same.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
						\$32 16	
		\$10,386 20	\$420 48		\$10,786 68		\$8,951 90
\$8,951 90		19,919 96	1,439 63		80,311 49		17,735 77
17,735 77		{ b 5 54 }	2,376 94	a \$6,454 59	46,013 98		14,652 16
14,652 16		{ 19,441 14 }	2,186 41	a 12,066 92	41,998 59		8,887 96
8,387 96	d \$1,017 62	{ b 32 17 }	1,943 50	a 14,558 02	40,283 94		9,976 83
9,976 83		{ 14,344 67 }	1,357 90	a 4,213 28	29,329 19		8,910 63
		{ e 2 95 }					
		{ 13,778 28 }					
† 8,910 63	1,300 08	{ b 51 00 }	† 1,209 67	† a 11,160 66	24,092 13		1,044 28
		{ s 626 30 }					
1,044 28	{ † 1,068 85 }	{ h 833 79 }	† 368 03	† f 6,501 38	16,468 16	733 11	
	{ 2,157 20 }	{ s 957 10 }					
		{ h 4,351 32 }					
\$69,659 53	\$5,563 75	\$97,803 47	\$11,302 56	\$54,954 85	\$239,224 16	\$765 27	\$69,659 53

- e Error in Taxes, etc., charged back.
- f Uncollected Taxes of 1881.
- s State Tax returned to Auditor General's Office.
- h Local Tax, Interest, and Collection fee.
- i Local Tax, Interest, and Collection fee refunded A. G. O.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$296,415 55	\$1,835 19	\$146,081 60	\$26,455 51	\$1,401 93	\$472,189 78	\$20 00	\$304,484 53
8,068 98		{ b 98 53 }	1,115 34	c 122 92	22,861 12		11,687 46
11,687 46		{ 13,455 35 }	{ s 5 33 }	c 154 26	25,546 13		8,497 02
8,497 02		{ f 127 85 }	1,331 97	{ c 117 26 }	37,989 27		12,342 97
12,342 97		{ 12,239 26 }	1,854 24	{ e 10,763 22 }	40,819 15		12,367 07
12,367 07		16,757 53	2,063 90	{ c 81 09 }	47,126 89		17,469 85
17,469 85		15,866 33	2,711 75	{ e 10,464 86 }	52,533 40		14,542 25
14,542 25		18,647 47	2,753 38	{ c 103 12 }	54,657 21		18,374 12
18,374 12		17,869 63	2,704 28	{ e 13,651 07 }	56,292 72		12,874 50
† 12,874 50	1,934 22	19,836 05	† 1,688 53	{ e 91 46 }	32,272 01	703 42	
		20,997 01	† 820 82	{ e 14,390 71 }	25,618 29	12,000 59	
	{ † 2,043 91 }	{ l 590 65 }		{ c 312 84 }			
	{ 3,754 34 }	{ m 187 66 }		{ e 17,212 69 }			
		{ l 1,231 70 }		{ c 157 05 }			
		{ m 2,980 50 }		{ e 14,060 26 }			
\$412,639 77	\$9,567 66	\$286,967 12	\$45,858 21	\$112,873 21	\$867,905 97	\$12,724 01	\$412,639 77

- † Error in credit of Delinquent Taxes.
- s Interest on error referred to in note "f."
- h Paid D., D. and B. Asylum,
- i Error in credit of Returns—Taxes of 1879.
- j Paid Institution for the D. and D.
- k Uncollected Taxes of 1881.
- l State Tax returned to Auditor General's Office.
- m Local Tax, Interest, and Collection fee.



County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$62,177 21	-----	\$114,446 93	\$9,107 67	\$45 02	\$185,776 83	\$687 94	\$103,891 39
41,714 18	\$174 19	{ b 181 30 }	4,330 27	-----	80,503 82	-----	25,022 52
25,022 52	-----	{ b 34,103 88 }	2,395 55	-----	43,416 70	-----	11,583 77
11,583 77	-----	{ b 822 85 }	1,843 48	d 4,987 16	37,828 29	-----	11,811 90
11,811 90	-----	{ b 15,675 78 }	1,950 10	d 5,094 31	40,578 12	-----	11,127 59
11,127 59	-----	{ b 228 18 }	1,618 48	d 6,227 04	32,286 02	-----	7,818 72
7,818 72	-----	{ b 19,185 70 }	1,370 63	d 6,784 10	28,669 46	-----	6,500 80
6,500 80	-----	{ b 162 22 }	{ e 18 }	d 3,454 60	25,347 85	-----	8,636 79
8,636 79	-----	{ b 21,559 59 }	1,181 78	d 3,586 76	26,205 70	-----	6,538 53
† 6,538 53	2,718 60	{ b 200 86 }	† 746 43	† d 5,499 63	16,529 53	398 57	
-----	{ † 2,437 53 }	{ b 13,112 05 }	† 366 72	† b 5,918 64	18,614 46	435 67	
	{ 4,127 55 }	{ b 896 18 }					
		{ b 12,909 83 }					
		{ f 10 00 }					
		{ b 59 29 }					
		{ b 14,129 07 }					
		{ b 75 03 }					
		{ j 12,725 34 }					
		{ j 455 61 }					
		{ k 444 61 }					
		{ † b 126 12 }					
		{ j 672 23 }					
		{ k 5,021 24 }					
		{ b 70 55 }					
\$192,932 01	\$9,457 87	\$265,664 44	\$26,105 20	\$41,597 26	\$535,756 78	\$1,722 18	\$192,932 01

f Error in charge of Redemptions received in March, 1880.  
e Interest on error referred to in note "f."  
b Uncollected taxes of 1881.  
† Interest on State Tax collected in county after February 1st, by township treasurer.  
j State Tax returned.  
k Local Tax, Interest, and Collection fee.  
l Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

Table No. 287.—Amounts Charged and Credited in Account with Oscoda

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1881*	-----	-----	-----	\$105 25	-----	-----	-----	\$105 25
1882*	\$105 25	\$1,410 79	\$513 10	58 94	\$44 60	-----	-----	2,132 68
1883*†	-----	1,260 61	{ † 184 91 } 63 60	{ † 27 05 } 9 96	† 379 30	† \$5,438 51	† \$3,897 49	11,261 43
1884†	-----	1,820 59	{ † 1,922 83 } 107 54	{ † 54 35 } 8 81	{ † 190 84 } 62	{ † 4,385 84 } 6,437 80	-----	14,929 22
Totals...	\$105 25	\$4,491 99	\$2,791 98	\$264 86	\$615 86	\$16,262 15	\$3,897 49	\$28,428 56

\* See Auditor General's Report for 1883, p. 320.

† Under New Tax law unless preceded by †.

\* Uncollected Taxes of 1881.

Table No. 288.—Amounts Charged and Credited in Account with Otsego

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1875*	-----	-----	-----	\$56 71	-----	-----	-----	\$56 71
1876*	\$56 71	-----	\$275 28	71 62	\$7 59	-----	-----	411 20
1877*	-----	\$743 76	212 78	30 61	227 67	\$3,585 21	* \$534 27	5,334 30
1878*	-----	1,105 02	127 90	178 48	334 29	4,598 85	* 1,936 61	8,281 15
1879*	-----	876 29	622 20	169 28	378 71	5,900 54	* 1,463 86	9,410 86
1880*	-----	1,189 70	580 64	63 14	337 49	{ c 56 04 } 4,935 46	* 1,924 73	9,067 20
1881*	-----	830 38	454 67	203 23	319 81	{ b 59 50 } 4,986 82	* 1,833 26	8,667 67
1882*	-----	2,116 17	1,201 88	77 77	413 68	{ d 62 17 } 5,262 55	* 1,865 92	11,000 14
1883*†	-----	1,890 91	{ † 200 95 } 164 12	{ † 9 19 } 20 31	† 275 27	† 4,469 20	†* 1,977 58	9,007 33
1884†	-----	2,730 88	{ † 697 63 } 456 59	{ † 298 43 } 5 99	{ † 113 29 } 30 84	{ † 2,440 10 } 3,552 67	{ † 66 93 } 29 37	10,422 72
Totals.....	\$56 71	\$11,483 11	\$4,994 64	\$1,184 76	\$2,438 64	\$39,909 11	\$11,632 53	\$71,699 50

\* See Auditor General's report for 1883, p. 322.

† Under New Tax Law unless preceded by †.

\* State Bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D., D. and B. Asylum.



County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$11,291 32	\$362 27		\$11,653 59	\$105 25	\$9,520 91
† 99,520 91	\$181 66	{ b 1,069 97 }	† 666 46		12,784 89		1,523 46
1,523 46	{ † 281 09 }	{ c 1,345 89 }	† 228 24	† a \$3,897 49	16,584 37		1,655 15
	{ 678 83 }	{ b 1,277 85 }					
		{ c 8,695 65 }					
		{ d 1 76 }					
\$11,044 37	\$1,141 58	\$23,682 44	\$1,256 97	\$3,897 49	\$41,022 85	\$105 25	\$12,699 52

- b State Tax returned to Auditor General's Office.
- c Local Tax, Interest, and Collection fee.
- d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$4,381 82	\$182 58		\$4,564 40	\$56 71	\$4,153 20
\$4,153 20		{ b 14 15 }	563 87		11,509 67		6,175 37
6,175 37		{ b 6,778 45 }	688 53	a \$534 27	13,909 09		5,627 94
5,627 94		{ b 702 51 }	752 26	a 1,936 61	14,992 96		5,582 08
5,582 08		{ b 5,808 41 }	709 86	a 1,463 86	14,103 20		5,016 00
5,016 00		{ b 254 14 }	717 91	a 1,924 73	14,396 37		5,708 70
5,708 70		{ b 6,422 01 }	718 86	a 1,833 26	15,680 37		4,689
† 4,689 23	\$400 00	{ b 176 39 }	† 426 21	† a 1,865 92	9,543 98		536 45
536 45	{ † 268 95 }	{ b 6,171 01 }	† 129 33	† a 1,977 58	7,806 77	2,615 95	
	{ 1,118 23 }	{ b 110 80 }					
		{ b 6,626 93 }					
		{ b 103 52 }					
		{ † b 7,325 03 }					
		{ † b 199 54 }					
		{ f 608 75 }					
		{ g 1,354 33 }					
		{ † b 23 83 }					
		{ f 1,080 23 }					
		{ g 2,582 28 }					
		{ b 89 89 }					
\$37,488 97	\$1,787 18	\$50,814 02	\$4,889 41	\$11,536 23	\$106,515 81	\$2,672 66	\$37,488 97

- a Paid Institution for the D. and D.
- e Uncollected Taxes of 1881.
- f State Tax returned to Auditor General's Office.
- g Local Tax, Interest, and Collection fee.
- h Local Tax, Interest and Collection fee refunded A. G. O.

Table No. 289.—Amounts Charged and Credited in Account with Ottawa

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$78,633 02	\$119,170 29	\$165,788 53	\$11,232 08	\$15,408 10	\$23,690 04	-----	\$413,922 06
1875* .....	20,739 07	12,045 79	8,426 13	{ <sup>a</sup> 970 80 428 59 }	2,101 48	-----	-----	44,711 86
1876* .....	21,994 39	6,949 76	7,663 70	6,028 67	2,399 99	f 21 29	e 10,038 14	55,095 94
1877* .....	36,445 94	8,581 84	6,942 44	519 32	<sup>m</sup> 3,425 68	f 13 36	e 10,070 73	65,999 33
1878* .....	29,749 48	12,750 25	9,787 82	{ <sup>j</sup> 32 95 1,119 16 }	{ <sup>k</sup> 16 08 3,265 62 }	-----	e 12,013 88	68,735 24
1879* .....	39,522 93	10,111 09	6,371 75	877 61	3,608 21	f 15 32	e 8,351 16	68,656 07
1880* .....	37,470 12	13,727 34	5,501 38	228 78	3,524 53	f 13 62	e 7,399 53	67,865 30
1881* .....	41,819 06	9,581 32	4,925 67	{ <sup>l</sup> 123 00 778 19 }	3,551 06	f 87 32	e 4,734 17	65,044 79
1882* .....	42,724 80	11,991 66	4,486 04	6,666 18	3,627 21	{ <sup>m</sup> 59 30 n 131 83 }	e 4,976 91	74,663 23
1883† .....	†49,896 77	10,715 15	{†1,471 03 74 14 }	{† 203 78 16 96 }	† 3,768 80	† <sup>m</sup> 54 34	†e 5,102 10	71,303 07
1884† .....	50,772 97	15,474 96	{†1,520 86 187 60 }	{† 832 34 1 55 }	{†3,640 95 11 }	{ 1,466 07 576 74 }	<sup>m</sup> 53 18	74,527 33
Totals.....	\$449,068 55	\$231,099 45	\$223,147 09	\$80,054 97	\$48,337 82	\$26,079 23	\$62,739 80	\$1,070,526 91

\* See Auditor General's Report for 1883, p. 324.

† Under new Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1869.<sup>b</sup> Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.<sup>c</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.<sup>d</sup> Error in charge for Taxes, etc., collected by County Treasurer.<sup>e</sup> Interest on error referred to in note "b."<sup>f</sup> Paid D., D. and B. Asylum.<sup>g</sup> State bids.<sup>h</sup> Error in credit of Delinquent Taxes.<sup>i</sup> Interest on error referred to in note "h."<sup>j</sup> Unpaid sales of 1870; charged under Sec. 1105, C. L. 1871.

County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
Credit Bal- ance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$98,966 10	\$18,268 61	\$276,859 53	\$19,035 11	\$386 72	\$413,516 07	\$90,372 09	\$98,966 10
-----	4,422 57	{ b 14 49 } c 273 37 d 62 72 17,171 40	{ e 2 92 } 770 00	-----	22,717 47	21,994 39	
-----	1,931 66	{ h 485 79 } e 17 44 15,519 99	{ i 20 24 } 674 88	-----	18,650 00	36,445 94	
-----	6,519 70	{ c 19 44 } 18,276 52	1,336 04	s 10,038 14	36,249 84	29,749 48	
-----	2,070 51	{ c 253 45 } 15,916 66	1,100 96	s 10,070 73	29,412 31	39,322 93	
-----	3,479 46	{ c 15 44 } 14,402 81	1,276 86	s 12,013 83	31,187 95	37,470 12	
-----	6,010 35	{ c 880 80 } 10,436 01	867 92	s 8,351 16	28,546 24	41,319 06	
-----	5,034 46	{ c 182 88 } 8,363 31	839 91	s 7,399 53	22,319 99	42,724 80	
-----	8,947 04	{ c 94 30 } 3,204 03 7,153 00	634 62	s 4,734 17	24,767 16	49,896 77	
-----	{ † 3,647 92 } { 10,291 81 }	{ q 445 06 } r 561 81 † c 121 96 † o 55 50 † 14,423 53	† 429 13	† s 4,976 91	20,530 10	50,772 97	
-----	{ 2,360 46 } { 15,096 99 }	{ † s 6 94 } † c 98 36 q 635 66 r 149 82 c 7 58	† 317 96	† p 5,102 10	38,200 40	36,326 93	
\$98,966 10	\$88,083 54	\$406,606 00	\$27,366 55	\$63,073 34	\$684,097 53	\$485,395 48	\$98,966 10

k Interest on amount referred to in note "1."  
l Error in credit of Returns—Taxes of 1879.  
m Paid Institution for the D. and D.  
n Paid under Act 28, 1875, for services of troops to quell riot.  
o Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.  
p Uncollected Taxes of 1881.  
q State Tax returned to Auditor General's Office.  
r Local Tax, Interest, and Collection fee.  
s Transferred from Muskegon County for Taxes of 1855-8, returned from Ottawa county and charged back.  
t Amount under Sec. 10, Act 197, 1883.

## APPENDIX.

[Sept. 30,

*units Charged and Credited in Account with Freesque Isle*

## AMOUNTS CHARGED TO COUNTY.

by	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.	Total Debit.
	\$2,160 41	\$802 87	\$12,483 08	-----	\$20,444 76
	1,157 25	464 13	3,694 25	-----	11,451 13
	79 83	99 29	4,400 00	-----	7,798 44
	199 06	834 03	6,731 49	= 33,951 64	36,483 29
	{ " 603 54 }	{ " 125 08 }	{ " 116 71 }	= 7,602 74	31,263 11
	{ 643 35 }	{ 906 01 }	{ 4,966 11 }	= 7,981 53	34,229 19
	644 00	-----	8,567 15	= 11,004 31	47,287 50
	237 09	1,550 40	{ " 53 36 }	= 8,863 63	31,703 63
	646 51	1,011 48	{ 18,070 50 }	= 12,911 12	41,009 54
	301 72	1,501 44	{ " 182 62 }	= 12,911 12	41,009 54
	{ " 107 56 }	{ " 196 83 }	{ 15,635 50 }	= 12,911 12	41,009 54
	{ 20 93 }	1,307 84	↑ 21,968 81	↑ 8,377 01	35,403 42
	{ 229 82 }	{ " 441 86 }	{ " 10,092 52 }	-----	37,408 57
	{ 5 38 }	{ " 88 }	{ 12,367 00 }	-----	37,408 57
	\$7,007 14	\$9,799 41	\$129,631 89	\$61,211 98	\$204,746 96

188, p. 336.

ed by f.

lected at Land Office.

Sec. 1105, O. L. 1871.

ote "a."

*units Charged and Credited in Account with Miscellaneous*

## AMOUNTS CHARGED TO COUNTY.

by	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.	Total Debit.
	\$663 23	-----	-----	-----	\$663 23
	7,738 15	558 86	-----	-----	8,306 75
	16,540 63	372 40	-----	= 22,373 63	24,913 10
	{ " 5 80 }	855 75	-----	= 2,423 60	23,009 45
	{ 281 95 }	-----	-----	= 5,004 51	19,479 94
	{ " 6 81 }	{ " 1,043 86 }	-----	= 7,474 78	14,813 56
	79 60	667 90	-----	= 6,731 41	12,133 67
	27 41	273 49	8742 76	= 10,187 14	21,392 17
	1,098 48	838 09	7,363 23	= 8,633 60	24,138 22
	278 80	-----	-----	{ " 17 89 }	24,138 22
	{ " 229 60 }	{ " 885 14 }	↑ 12,363 54	-----	23,995 67
	{ 12 80 }	{ " 438 92 }	{ 19,290 59 }	-----	23,995 67
	{ " 239 74 }	{ " 26 }	{ 7,270 13 }	-----	23,995 67
	{ 3 67 }	-----	-----	-----	23,995 67
	\$27,283 77	\$6,015 67	\$36,970 24	\$44,039 63	\$174,210 96

18, p. 336.

ed by f.

rged back.

Account Current for 1878.

ected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$14,447 50	-----	\$23,943 83	\$2,204 36	-----	\$45,595 69	\$99 85	\$25,250 28
10,802 78	-----	5,303 99	969 15	-----	17,075 92	-----	5,614 79
5,614 79	-----	14,089 62	975 45	-----	20,679 86	-----	12,891 42
12,891 42	-----	{ b 8 62 }	1,888 11	-----	38,702 72	-----	12,250 43
12,250 43	-----	{ b 23,914 57 }	1,993 39	a \$3,951 64	40,909 45	-----	9,646 84
9,646 84	-----	{ b 49 81 }	2,170 11	a 7,602 74	46,063 61	-----	21,754 42
21,754 42	-----	{ b 22,664 18 }	2,906 71	a 7,981 33	56,268 71	-----	8,881 21
8,881 21	-----	{ b 63 50 }	2,439 53	a 11,004 31	52,425 31	-----	20,721 68
20,721 68	-----	{ b 26,600 92 }	2,806 09	a 8,883 63	59,829 31	-----	18,819 77
↑ 18,819 77	\$539 89	{ b 57 38 }	↑ 1,995 21	↑a 12,911 12	36,050 60	-----	552 18
552 18	{ ↑ 1,756 80 }	{ b 23,568 87 }	↑ 504 12	↑s 8,877 01	32,504 00	-----	5,095 43
	{ 1,334 56 }	{ b 49 99 }					
		{ b 30,050 27 }					
		{ b 151 45 }					
		{ b 27,264 46 }					
		{ ↑b 159 39 }					
		{ a 1,086 40 }					
		{ i 593 82 }					
		{ ↑b 52 84 }					
		{ a 1,343 90 }					
		{ i 18,017 78 }					
		{ b 63 31 }					
\$136,382 52	\$3,652 75	\$224,043 90	\$20,854 23	\$61,311 78	\$446,125 18	\$99 85	\$141,477 95

- Paid Michigan Asylum for Insane.
- ↑ Paid Eastern Asylum for Insane.
- s Uncollected Taxes of 1881.
- a State Tax returned to Auditor General's Office.
- i Local Tax, Interest, and Collection fee.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	-----	-----	-----	-----	\$663 23	
-----	-----	\$5,776 63	\$240 69	-----	\$6,017 32	3,489 43	
-----	-----	7,189 72	288 84	-----	7,478 56	16,539 54	
-----	-----	9,823 74	518 27	a \$2,378 62	12,720 63	10,348 82	
-----	-----	{ d 6 32 }	639 85	a 3,432 60	15,413 53	4,066 41	
-----	-----	{ 11,334 76 }	656 67	a 5,004 51	15,527 27	-----	\$713 71
\$713 71	-----	9,866 09	1,012 71	a 7,474 78	23,176 16	-----	11,042 49
11,042 49	-----	13,974 96	1,538 33	a 6,781 41	32,277 07	-----	10,884 90
↑ 10,884 90	\$1,049 90	12,914 84	↑ 1,296 76	↑a 10,187 14	24,926 68	-----	788 46
788 46	{ ↑ 1,244 84 }	{ s 840 70 }	↑ 481 12	↑s 6,633 60	21,277 79	1,718 06	
	{ 1,885 95 }	{ a 667 28 }					
		{ s 944 26 }					
		{ a 7,299 56 }					
\$23,429 56	\$4,180 69	\$80,638 86	\$6,673 24	\$43,892 66	\$158,815 01	\$36,825 51	\$23,429 56

- Uncollected Taxes of 1881.
- ↑ Local Tax, Interest, and Collection fee refunded at A. G. O.
- s State Tax returned.
- a Local Tax, Interest, and Collection fee.
- i Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 292.—Amounts Charged and Credited in Account with Saginaw

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer	Miscella- neous Debits.	Total Debits.
1842 to '74*	\$2,547 23	\$212,139 15	\$569,317 62	\$58,316 57	\$29,186 90	\$99,421 30	-----	\$970,928 77
1875*-----	-----	24,191 96	43,854 60	{ <sup>a</sup> 9,093 37 1,270 18 }	2,320 21	b 122 80	-----	80,353 12
1876*-----	-----	13,957 45	{ <sup>g</sup> 100 00 38,220 81 }	{ <sup>h</sup> 5 00 1,281 68 }	{ <sup>i</sup> 2 92 20 3,030 53 }	b 201 08	k \$32,955 45	89,735 12
1877*-----	17,993 70	18,307 93	41,688 51	1,576 51	4,309 12	b 129 42	k 25,529 45	109,534 64
1878*-----	19,177 40	27,200 54	30,913 06	6,729 41	4,199 95	b 107 02	k 24,956 07	113,283 45
1879*-----	37,733 24	21,570 32	24,762 92	2,406 30	5,094 95	b 157 46	k 25,940 40	117,665 59
1880*-----	42,570 58	29,284 98	23,966 02	2,691 14	5,671 94	b 178 07	k 26,765 16	131,137 89
1881*-----	70,940 27	20,440 18	18,709 65	3,731 12	6,768 38	b 197 39	k 14,266 86	134,963 55
1882*-----	61,473 44	35,269 59	19,064 07	1,800 78	{ <sup>a</sup> 1,345 64 7,029 77 }	o 129 42	k 32,222 51	158,335 22
1883*†-----	†116,061 83	31,515 16	{†8,360 73 641 46 }	{† 632 05 139 36 }	†9,134 69 { <sup>a</sup> 6 37 }	†o 88 83	†{ <sup>a</sup> 14,814 73 40 20 }	181,435 41
1884†-----	124,229 29	45,514 58	{†7,439 98 1,484 58 }	{† 529 34 15 42 }	{†6,763 21 966 11 }	1,216 49	{ <sup>o</sup> 125 56 <sup>w</sup> 33 88 }	188,313 44
Totals..	\$492,726 98	\$479,391 82	\$628,024 01	\$90,218 23	\$85,830 89	\$101,879 28	\$197,650 27	\$2,275,721 48

\* See Auditor General's Report for 1883, p. 328.  
† Under New Tax Law unless preceded by †.  
<sup>a</sup> Under Sec. 124, Act 169, 1869.  
<sup>b</sup> Paid D., D. and B. Asylum.  
<sup>c</sup> Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.  
<sup>d</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.  
<sup>e</sup> Error in Taxes, etc., charged back.  
<sup>f</sup> Interest on error referred to in note "e."  
<sup>g</sup> Error in charge for Taxes, etc., collected by County Treasurer.  
<sup>h</sup> Error in amount charged county, June 30, 1875, under Sec. 124, Act 169, 1869.  
<sup>i</sup> Interest on error referred to in note "g."  
<sup>j</sup> Interest on error referred to in note "h."

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits. .	Total Credits.	County Debit.	County Credit.
\$681,910 30	\$5,921 82	\$997,461 38	\$85,793 09	\$431 25	\$1,671,517 84	\$2,547 23	\$703,135 80
21,225 50	-----	{ c 508 42 d 66 91 e 170 80 66,784 43 }	{ f 73 11 4,002 30 }	-----	92,831 27	-----	12,478 15
12,478 15	-----	{ d 88 36 56,156 07 }	3,038 84	-----	71,761 42	17,993 70	
-----	-----	{ l 1 00 c 124 59 d 79 04 53,467 91 }	{ m 04 3,729 21 }	k 32,955 45	90,357 24	19,177 40	
-----	-----	{ c 133 88 d 131 94 46,804 94 }	2,950 50	k 25,529 45	75,550 21	37,733 24	
-----	-----	{ c 59 40 d 187 48 46,897 43 }	2,994 63	k 24,956 07	75,095 01	42,570 58	
-----	-----	{ c 47 66 d 106 30 31,773 56 }	2,319 70	k 25,949 40	60,187 62	70,940 27	
-----	15,000 00	{ d 93 72 27,483 15 }	4,168 36	k 26,765 16	73,510 39	61,473 44	
-----	-----	{ c 433 28 d 83 87 e 11 09 p 46 89 26,121 30 }	{ f 78 1,359 84 }	k 14,266 86	42,273 39	116,061 83	
-----	↑ 15,000 00	{ t 2,362 32 u 150 56 ↑d 165 34 c 20 11 ↑c 68 52 ↑d 46 64 ↑e 19 39 u 1,843 29 t 3,109 08 }	{ f 2,327 43 5 98 }	{ k 32,222 51 v 4,779 45 e 172 42 }	57,206 12	124,229 29	
-----	26,216 49	{ ↑e 19 39 u 1,843 29 t 3,109 08 }	↑ 933 30	{ ↑q 14,814 73 v 4,380 44 }	51,431 88	136,886 56	
\$715,613 95	\$62,137 81	\$1,263,059 33	\$113,696 61	\$207,214 19	\$2,361,721 89	\$629,613 54	\$715,613 95

k State bids.  
l Error in credit of Delinquent Taxes.  
m Interest on error referred to in note "l."  
n Error in credits of interest in Account Current for year ending June 30, 1881.  
o Paid Institution for the D. and D.  
p Taxes collected under Act. 275, 1881, on lands rejected or charged back, and interest.  
q Uncollected Taxes of 1881.  
r Error in return of sales in Oct., 1880.  
s Interest on amount referred to in note "r."  
t State Tax returned to Auditor General's office.  
u Local Tax, Interest, and Collection fee.  
v Local Taxes in city of East Saginaw collected at A. G. O., and Interest thereon.  
w Local Tax, Interest, and Collection fee refunded A. G. O.

# APPENDIX.

[Sept. 30,

Amounts Charged and Credited to Account with Hamilton

## AMOUNTS CHARGED TO COUNTY.

by no.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co by State Treasurer.	Miscella- neous Debits.	Total Debits.
1	\$21,429 45	\$10,919 83	\$74,808 97	-----	\$376,323 19
2	{ 2,885 31 290 66 }	551 73	b 813 52	-----	20,930 77
3	291 25	969 88	{ b 749 50 5,023 43 }	• \$10,039 30	30,116 71
4	176 86	949 60	{ b 20 44 8,113 82 }	• 8,327 43	26,325 20
5	1,301 73	952 12	{ c 26 87 5,426 41 }	• 9,340 23	31,257 21
6	403 65	882 72	{ c 57 21 5,089 66 }	• 9,129 32	26,677 73
7	491 53	959 63	{ c 93 44 6,177 44 }	• 9,410 85	23,045 39
8	485 05	896 65	{ c 90 37 5,707 64 }	• 9,671 51	23,029 78
9	367 82	929 40	{ c 27 10 7,489 45 }	• 7,104 86	29,891 41
10	{ † 540 21 6 00 }	† 331 08	{ † 1,154 54 82 47 }	† 6,570 83	16,746 12
11	† 210 00	† 393 25	{ † 6,773 80 1,764 37 }	{ † 72 57 19 37 }	22,730 67
12	\$39,000 59	\$16,806 89	\$129,438 51	\$69,025 09	\$538,121 04

1883, p. 330.  
ded by †.

lected at Land Office.  
to, under Secs. 108-9, Tax Law.



County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
\$375,323 54	-----	\$351,591 22	\$39,239 19	-----	\$766,153 95	-----	\$389,630 85
14,307 31	-----	{ e 352 06 }	1,869 97	-----	38,436 75	-----	17,485 98
	-----	{ d 688 40 }		-----		-----	
	-----	{ 21,219 01 }		-----		-----	
17,485 98	-----	{ d 10 65 }	1,946 29	-----	37,888 92	-----	7,772 18
	-----	{ c 237 62 }		-----		-----	
	-----	{ 18,208 38 }		-----		-----	
7,772 18	-----	{ d 3 28 }	1,649 36	• \$10,039 30	34,696 85	-----	7,713 86
	-----	{ c 307 86 }				-----	
	-----	{ 14,924 87 }				-----	
7,713 86	-----	{ c 418 95 }	1,729 32	• 8,327 45	37,807 24	-----	6,520 03
	-----	{ d 10 16 }				-----	
	-----	{ 19,607 50 }				-----	
6,520 03	-----	{ c 527 21 }	1,596 34	• 9,340 23	34,818 45	-----	8,140 73
	-----	{ d 11 29 }				-----	
	-----	{ 16,823 35 }				-----	
8,140 73	-----	{ c 120 86 }	1,678 04	• 9,139 52	35,833 24	-----	7,787 74
	-----	{ 16,754 09 }				-----	
7,787 74	-----	{ c 197 65 }	1,632 76	• 9,410 35	34,443 14	-----	6,403 36
	-----	{ 15,414 64 }				-----	
	-----	{ c 464 67 }				-----	
6,403 36	-----	{ d 15 07 }	1,330 31	• 9,671 51	31,230 64	-----	1,239 20
	-----	{ 13,345 72 }				-----	
† 1,239 20	\$5,765 34	{ i 537 19 }	† 459 75	†• 7,104 86	15,877 76	\$368 36	
		{ j 369 47 }					
		{ †• 401 95 }					
		{ i 101 61 }					
-----	{ 1,900 80 }	{ i 886 12 }	† 400 43	†• 6,570 83	20,205 39	2,545 28	
	{ 8,665 78 }	{ j 1,608 92 }					
		{ c 70 90 }					
\$452,693 93	\$16,331 92	\$495,230 67	\$53,531 76	\$69,604 05	\$1,087,392 33	\$3,413 64	\$452,693 93

- State Bids.
- † Paid D., D. and B. Asylum.
- g Paid Institution for the D. and D.
- h Uncollected Taxes of 1881.
- i State Tax returned to Auditor General's Office.
- j Local Tax, Interest, and Collection fee.
- k Paid School for the Blind.

Table No. 294.—Amounts Charged and Credited in Account with Schoolcraft

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to '74*	\$1,046 72	\$2,120 64	\$528 73	\$509 77	\$143 13	-----	-----	\$4,436 99
1875*	-----	745 69	1,422 56	{ * 174 89 44 87 }	634 92	\$11,311 89	-----	14,334 32
1876*	-----	430 23	1,334 18	18 95	532 57	3,912 11	c \$7,731 29	13,969 33
1877*	-----	915 40	711 40	68 18	813 35	10,631 07	c 7,820 37	20,969 77
1878*	-----	1,360 03	4,025 18	230 15	941 58	9,561 39	c 6,736 59	23,874 92
1879*	-----	1,078 52	313 70	210 29	617 47	10,607 98	c 2,079 77	14,907 73
1880*	-----	1,464 25	769 81	58 86	375 32	5,038 02	c 2,370 67	10,076 93
1881*	-----	1,023 01	826 00	118 16	311 76	5,249 57	c 950 67	8,478 17
1882*	-----	3,528 96	1,124 81	64 48	368 35	4,872 35	c 1,121 77	11,073 72
1883*†	-----	3,151 51	{ † 187 40 183 70 }	{ † 145 63 16 45 }	† 335 49	† 4,891 69	† c 3,132 25	12,044 03
1884†	-----	4,551 46	{ † 659 55 263 27 }	{ † 101 33 10 00 3 31 }	{ † 151 14 23 }	{ † 3,374 72 14,706 54 }	-----	23,831 55
Totals.	\$1,046 72	\$20,366 70	\$12,850 29	\$1,864 82	\$5,225 31	\$34,177 24	\$31,943 38	\$156,974 46

\* See Auditor General's Report for 1883, p. 330.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State bids.

Table No. 295.—Amounts Charged and Credited in Account with Shiawassee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$74,879 53	\$133,852 51	\$184,366 89	\$16,066 82	\$18,478 40	\$36,904 17	-----	\$469,543 52
1875*	26,013 82	13,250 37	6,077 84	{ * 3,773 38 139 16 }	2,527 06	-----	-----	51,731 65
1876*	31,218 92	7,644 74	7,348 11	{ d 20 519 17 }	{ * 01 2,671 82 }	-----	† \$1,705 85	51,106 82
1877*	26,837 86	10,584 27	5,894 72	159 87	2,399 56	-----	† 1,854 87	47,731 15
1878*	27,798 77	15,725 31	5,461 82	3,177 87	2,624 52	-----	† 1,880 38	56,643 67
1879*	23,118 00	12,470 34	3,574 71	{ e 2 46 298 75 }	2,123 29	-----	† 1,089 87	43,627 45
1880*	21,551 66	16,930 38	4,306 53	2,370 00	2,206 67	-----	† 1,866 58	49,233 32
1881*	25,287 74	11,816 97	3,904 68	323 61	2,243 68	-----	† 917 40	43,494 68
1882*	27,974 96	19,045 57	3,294 42	391 81	2,537 27	h 7 31	† 875 60	54,126 34
1883*†	† 33,707 37	17,018 18	{ † 855 03 121 52 }	{ † 1,737 02 8 34 }	† 2,489 27	† 16 85	† 2,379 90	58,322 45
1884†	37,639 64	24,577 87	{ † 1,120 54 199 28 }	{ † 216 92 68 }	{ † 2,693 88 05 }	{ † 1,336 67 275 26 }	† 26 50	68,669 29
Totals.	\$356,028 27	\$287,016 51	\$225,528 09	\$29,181 06	\$42,995 48	\$38,540 26	\$12,526 95	\$802,716 63

\* See Auditor General's Report for 1883, p. 330.

† Under New Tax Law unless preceded by †.

\* Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

d Error in credit of Delinquent Taxes.

e Interest on error referred to in note "d."

f State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$3,088 74	-----	\$16,401 29	\$895 48	-----	\$20,385 51	\$1,048 72	\$16,993 24
13,904 50	-----	{ <sup>b</sup> 2 69 }	1,409 40	-----	26,006 11	-----	11,671 79
11,671 79	-----	{ 10,689 52 }	1,305 82	-----	24,837 31	-----	10,877 98
10,877 98	-----	{ 11,859 70 }	1,693 63	° \$7,781 79	33,208 17	-----	12,248 40
12,248 40	-----	{ 12,905 27 }	1,559 44	° 7,820 87	29,081 58	-----	6,156 66
6,156 66	-----	{ 7,403 37 }	1,038 51	° 6,786 59	20,348 18	-----	5,440 45
5,440 45	-----	{ 6,416 42 }	710 32	° 2,079 77	13,954 14	-----	3,877 21
3,877 21	-----	{ <sup>d</sup> 4 32 }	660 38	° 2,370 67	13,563 40	-----	5,085 23
5,085 23	-----	{ 5,719 28 }	749 76	° 950 67	18,160 03	-----	7,031 31
† 7,081 31	-----	{ 6,655 14 }	† 554 58	†° 1,121 77	13,594 46	-----	1,550 43
1,550 43	{ † \$501 13 }	{ † 1,353 08 }	† 170 02	†° 3,182 25	26,468 94	-----	2,647 39
	{ 5,196 75 }	{ † 3,483 74 }					
		{ † 1,568 93 }					
		{ † 14,849 43 }					
\$80,992 70	\$5,697 88	\$110,196 53	\$10,747 34	\$31,943 38	\$239,557 83	\$1,048 72	\$63,630 09

° Error in Taxes, etc., charged back.  
° Uncollected Taxes of 1881.  
† State Tax returned to Auditor General's Office.  
‡ Local Tax, Interest, and Collection Fee.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$114,503 02	\$18,779 65	\$324,870 73	\$24,427 09	\$577 50	\$483,157 99	\$100,893 35	\$114,503 02
-----	10,286 36	{ <sup>b</sup> 11 12 }	425 17	-----	20,562 71	31,218 92	
-----	12,839 40	{ <sup>c</sup> 79 15 }	597 75	-----	24,270 96	26,837 86	
-----	6,757 38	{ 9,760 91 }	586 88	† 1,705 85	19,932 38	27,793 77	
-----	23,167 53	{ <sup>b</sup> 6 64 }	1,100 98	† 1,854 87	33,530 67	23,118 00	
-----	11,717 21	{ 10,875 63 }	594 03	† 1,860 38	21,075 76	21,551 66	
-----	17,565 40	{ <sup>b</sup> 8 55 }	587 80	† 1,039 87	23,946 08	25,287 74	
-----	8,798 48	{ <sup>c</sup> 27 42 }	471 75	† 1,906 58	15,519 12	27,974 96	
-----	14,133 94	{ 6,868 17 }	530 60	† 917 40	20,419 57	33,707 37	
-----	{ † 2,600 00 }	{ <sup>e</sup> 5 80 }	† 188 54	†† 875 60	20,688 84	37,639 64	
-----	{ 16,650 55 }	{ 4,747 21 }	† 285 39	†‡ 2,379 90	31,567 17	36,520 12	
-----	{ † 3,583 63 }	{ 4,287 31 }					
-----	{ 24,417 75 }	{ <sup>i</sup> 152 04 }					
		{ 4,683 59 }					
		{ <sup>j</sup> 367 63 }					
		{ <sup>m</sup> 6 52 }					
		{ <sup>j</sup> 465 18 }					
		{ <sup>m</sup> 430 32 }					
\$114,503 02	\$171,297 28	\$385,997 02	\$29,795 98	\$13,077 95	\$714,671 25	\$392,548 39	\$114,503 02

‡ Error in charge of Nov. 30, 1870, under Sec. 124, Act 169, 1869.  
‡ Paid Institution for the D. and D.  
† Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.  
† Paid School for the Blind.  
‡ Uncollected Taxes of 1881.  
† State Tax returned to Auditor General's office.  
‡ Local Tax, Interest, and Collection fee.

Table No. 296.—Amounts Charged and Credited in Account with St. Clair

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842to1874*	\$48,028 08	\$200,058 05	\$135,519 72	\$17,900 28	\$16,651 09	\$25,641 80	-----	\$443,799 03
1875*.....	12,155 13	10,540 07	4,328 24	<sup>a</sup> 736 86 } <sup>b</sup> 12,237 38 } 113 92 }	1,914 53	c 159 42	-----	42,185 55
1876*.....	19,015 03	6,081 05	2,712 28	616 94	1,686 80	c 150 18	f \$2,431 14	32,683 42
1877*.....	11,983 20	9,440 03	2,670 77	114 30	1,356 35	<sup>g</sup> 112 17 } <sup>c</sup> 133 04 }	f 3,648 78	29,458 64
1878*.....	10,075 48	14,025 28	4,647 03	346 92	1,518 51	<sup>c</sup> 157 24 } <sup>h</sup> 1,867 78 }	f 3,379 15	36,017 39
1879*.....	4,668 26	11,122 20	7,802 27	<sup>d</sup> 32 16 } 1,809 28 }	1,268 58	c 141 63	f 9,513 32	36,357 70
1880*.....	7,028 85	15,100 07	8,225 57	792 30	1,469 21	c 161 17	f 7,559 60	40,326 77
1881*.....	8,716 42	10,539 46	8,483 82	391 51	1,412 62	c 178 91	f 4,861 02	34,583 76
1882*.....	6,424 77	21,161 76	5,376 89	660 59	1,329 35	f 164 38	f 4,499 88	39,617 62
1883*†.....	† 11,856 49	18,909 10	{ †1,900 60 } 142 12 }	{ 737 28 } 21 09 }	† 1,166 44	† { <sup>i</sup> 117 98 } 17 25 }	† <sup>k</sup> 6,033 57	40,901 93
1884†.....	13,265 48	27,308 75	{ †1,918 01 } 267 52 }	70 91	{ † 979 80 } 131 28 }	{ 354 72 } 459 25 }	{ <sup>i</sup> 147 05 } 41 65 }	44,944 42
Totals..	\$153,217 19	\$344,285 82	\$183,994 84	\$36,581 72	\$30,884 56	29,816 92	\$42,115 16	\$630,896 21

\* See Auditor General's Report for 1883, p. 332.  
† Under New Tax Law unless preceded by †.  
<sup>a</sup> Under Sec. 124, Act 169, 1869.  
<sup>b</sup> Amount of judgment in Johr case.  
<sup>c</sup> Paid D., D. and B. Asylum.  
<sup>d</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.  
<sup>e</sup> Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since 1842.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$50,483 48	\$75,095 72	\$17,991 87	\$733 79	\$434,090 29	\$90,183 21	\$50,483 48
-----	12,046 56	664 16	-----	23,170 82	19,015 03	
-----	10,920 43	556 45	-----	20,710 29	11,988 30	
-----	8,100 00	815 58	f 2,431 14	19,368 16	10,075 43	
-----	6,079 11	1,070 09	f 3,648 78	31,349 13	4,888 26	
-----	7,492 61	1,065 96	f 3,879 15	29,328 85	7,028 85	
-----	5,000 00	1,047 20	f 9,513 32	31,820 36	8,716 49	
-----	6,765 51	812 32	f 7,550 60	29,158 99	6,424 77	
-----	12,823 82	680 00	f 4,361 02	27,761 13	11,856 49	
-----	{ f 3,328 47 }	f 367 66	f f 4,498 88	27,626 44	17,200 48	
-----	{ 16,189 86 }					
-----	{ f 1,818 71 }	f 379 65	f k 6,033 57	23,567 46	16,376 96	
-----	{ 19,579 45 }					
\$50,483 48	\$185,597 96	\$25,416 42	\$42,680 25	\$701,726 54	\$169,594 15	\$50,483 48

f State Bids.

s Services of troops to quell riot.

k Paid Michigan Asylum for Insane.

f Paid Institution for the D. and D.

f Paid School for the Blind.

k Uncollected Taxes of 1881.

f State Tax returned.

= Local Tax, Interest and Collection fee.

Table [No. 297.—Amounts Charged and Credited in Account with St. Joseph

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to '74*	\$15,784 97	\$333,592 83	\$35,414 70	\$4,174 50	\$12,677 38	\$1,856 32	-----	\$403,500 70
1875* .....	1,932 26	34,846 76	959 49	{ <sup>a</sup> 80 37 07 }	{ <sup>b</sup> 08 1,185 08 }	c 131 41	-----	39,092 95
1876* .....	2,079 41	20,104 68	1,078 95	35 39	794 94	c 98 43	o \$249 23	24,441 02
1877* .....	908 18	20,625 03	1,676 92	418 10	725 48	-----	o 215 68	24,569 39
1878* .....	836 46	30,643 11	1,221 80	48 62	997 10	c 58 78	o 131 46	33,937 33
1879* .....	3,509 33	24,300 31	1,265 57	169 21	1,006 97	c 23 79	o 121 67	30,396 85
1880* .....	293 79	32,991 36	1,205 56	94 25	1,054 79	c 26 60	o 472 67	36,139 03
1881* .....	3,572 62	23,027 12	1,059 81	104 49	968 98	c 31 22	o 41 33	28,805 57
1882* .....	-----	25,394 10	490 19	5 36	611 85	f 36 93	o 42 37	26,510 80
1883*† .....	-----	22,690 92	{ † 261 89 16 43 }	3 62	† 87 58	† { 1,578 56 50 91 }	† s 129 80	24,819 21
1884† .....	2,668 89	32,770 49	{ † 28 80 40 97 }	-----	{ † 8 50 277 69 }	{ † 186 84 6 89 }	f 36 56	36,027 63
Totals..	\$31,585 91	\$600,986 71	\$41,650 58	\$5,091 41	\$20,396 42	\$4,068 68	\$1,440 76	\$708,240 47

\* See Auditor General's Report for 1883, p. 334.  
† Under New Tax Law unless preceded by †.  
a Error in credit of Delinquent Taxes.  
b Interest on error referred to in note "a."  
c Paid D., D. and B. Asylum.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$4,980 84	\$319,667 40	\$54,519 62	\$11,152 84	\$443 61	\$390,764 31	\$17,717 23	\$4,980 84
-----	34,169 59	{ d 6 29 }	1,019 08	-----	37,013 54	2,079 41	
-----	21,500 00	{ 1,818 58 }	700 36	-----	23,532 84	908 18	
-----	21,100 00	{ 1,332 48 }	652 00	• 249 22	23,732 93	836 46	
-----	27,639 51	{ 1,731 71 }	817 78	• 215 68	30,428 00	3,509 38	
-----	27,000 00	{ d 180 49 }	785 23	• 131 46	30,103 06	293 79	
-----	30,000 00	{ d 2,006 88 }	891 38	• 121 67	32,566 40	3,572 62	
-----	29,000 00	{ d 10 96 }	883 43	• 472 67	31,054 74	-----	2,249 17
2,249 17	24,763 72	{ 1,542 89 }	1,001 00	• 41 33	28,415 74	-----	1,904 94
		{ 698 64 }					
		{ 360 52 }					
† 1,904 94	20,000 00	{ † d 5 62 }	† 135 57	†• 42 37	22,150 32	2,668 89	
		{ h 57 99 }					
		{ i 3 83 }					
-----	{ † 80 63 }	{ i 6 75 }	† 9 41	†• 129 80	21,027 88	14,999 75	
	{ 20,732 04 }	{ h 69 25 }					
\$9,134 95	\$375,652 89	\$66,106 03	\$18,048 08	\$1,847 81	\$670,789 76	\$46,585 66	\$9,134 95

d Taxes, etc., on Part-paid Lands, collected at Land Office.  
• State Bids.  
† Paid Institution for the D. and D.  
s Uncollected Taxes of 1881.  
h State Tax returned to Auditor General's Office.  
i Local Tax, Interest, and Collection fee.

Table No. 298.—Amounts Charged and Credited in Account with Tuscola

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1852 to 1874*	\$10 00	\$58,406 97	\$172,510 75	\$33,584 70	\$10,694 18	\$89,950 43	-----	\$365,157 03
1875*.....	-----	5,793 45	6,514 07	{ <sup>a</sup> 4,193 92 } { 2,248 00 }	503 07	b 11 64	-----	19,264 15
1876*.....	-----	3,342 51	6,405 81	496 74	706 61	{ b 21 96 } { 2,151 27 }	d 38,298 26	21,423 15
1877*.....	-----	4,576 99	4,914 10	552 93	844 90	4,611 42	d 8,828 50	24,328 84
1878*.....	-----	6,800 14	6,179 15	2,548 01	910 67	{ b 51 91 } { 2,966 15 }	d 9,893 43	29,349 46
1879*.....	-----	5,392 58	5,862 99	1,584 60	786 61	b 68 58	d 10,051 30	23,696 66
1880*.....	-----	7,321 25	6,259 25	1,709 18	907 63	{ b 65 50 } { 2,183 88 }	d 10,417 95	28,864 64
1881*.....	-----	5,110 04	4,792 30	1,576 81	{ b 194 83 } { 1,075 23 }	{ b 81 69 } { 174 07 }	{ z 6,000 00 } { d 8,478 29 }	27,433 25
1882*.....	-----	12,697 05	4,680 84	1,674 38	771 44	{ k 73 67 } { 1,107 72 }	d 7,355 60	28,360 70
1883*†.....	† 3,536 82	11,345 46	{ † 1,596 34 } { 182 64 }	{ † 1,298 49 } { 11 24 }	† 541 79	{ 512 38 } { † k 70 85 }	† 4,941 28	24,037 29
1884†.....	1,824 16	16,385 25	{ † 2,783 15 } { 333 79 }	{ † o 4 37 } { † p 574 89 } { 33 }	{ † q 1 59 } { † 390 49 } { 02 }	{ † 4,645 29 } { 640 49 }	{ k 33 14 } { r 15 49 }	27,632 45
Totals...	\$5,870 98	\$137,171 69	\$223,015 18	\$52,058 59	\$18,279 06	\$109,388 90	\$74,313 24	\$619,597 64

\* See Auditor General's Report for 1883, p. 336.  
† Under New Tax Law unless preceded by †.  
a Under Sec. 124, Act 169, 1869.  
b Paid D., D. and B. Asylum.  
c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.  
d State Bids.  
e Taxes, etc., on Part-paid Lands, collected at Land Office.  
f Amount received from Treasurer of Van Buren County on account of State Tax, erroneously credited to this County.



County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$458,211 53	\$102 75	\$335,005 59	\$45,304 93	-----	\$838,624 80	\$10 00	\$473,477 77
15,266 24	-----	o 487 62 } 14,703 33 }	1,627 04	-----	32,084 23	-----	12,820 08
12,820 08	-----	o 21 90 } o 153 51 } 13,540 01 }	1,419 80	-----	27,955 30	-----	6,532 14
6,532 14	-----	o 17 56 } o 2 40 } 14,252 58 }	1,429 56	d \$8,298 26	30,532 48	-----	6,203 64
6,203 64	-----	o 21 67 } o 176 80 } 14,765 67 }	1,428 00	d 8,828 50	31,424 28	-----	2,074 82
2,074 82	-----	o 107 98 } 15,266 75 }	1,232 94	d 9,893 43	23,565 92	-----	4,869 28
4,869 28	-----	o 19 37 } 12,682 53 }	1,500 30	{ f 6,000 00 } d 10,051 80 }	35,122 76	-----	6,258 12
6,258 12	{ i 108 00 } { j 40 00 }	10,848 38	1,378 77	d 10,417 95	29,051 22	-----	1,567 96
1,567 96	5,200 00	o 48 07 } 8,688 88 }	845 70	d 8,478 29	24,823 88	3,536 82	
-----	{ † 2,500 00 } { 10,826 03 }	m 604 73 } n 280 97 }	† 554 05	{ d 7,355 60 } † { e 91 75 }	22,213 13	1,824 16	
-----	{ † 2,886 51 } { 15,876 22 }	{ †c 13 96 } †o 31 60 } m 841 54 } n 883 15 }	† 348 05	† † 4,941 28	25,322 31	2,810 14	
\$513,803 79	\$37,539 51	\$442,951 51	\$57,069 14	\$74,356 36	\$1,125,720 31	\$7,681 12	\$513,803 79

g Amount transferred to Van Buren County to correct error referred to in note "f."  
h Interest on error referred to in note "g."  
i Amount paid by Jos. O. Adams, under decree of Circuit Court.  
j Amount paid by Henry A. Dodge, under decree of Circuit Court.  
k Paid Institution for the D. and D.  
l Uncollected Taxes of 1881.  
m State Tax returned to Auditor General's Office.  
n Local Tax, Interest, and Collection fee.  
o Error in Taxes, etc., charged back.  
p Unpaid Sales of 1878; charged under Sec. 1105, O. L., 1871.  
q Interest on amount referred to in note "p."  
r Paid School for the Blind.

[Sept. 30,

, Van Buren

cells- ious bits.	Total Debits.
.....	\$381,947 54
.....	29,529 99
300 00	20,276 31
,578 90	21,307 53
,194 64	21,739 44
,450 80	21,536 53
,906 37	20,642 65
,674 14	25,325 37
899 53	24,941 39
,542 34	21,390 49
79 10	25,894 26
,082 60	\$227,579 37

ited to Tuscola

County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credita.	County Debit.	County Credit.
\$82,352 15	\$78,535 95	\$235,763 47	\$18,703 10	\$816 11	\$415,970 78	\$28,328 91	\$62,362 15
-----	18,000 00	{ c 82 90 } { d 815 57 } { 6,204 39 }	398 32	-----	25,501 18	4,138 81	
-----	10,000 00	{ c 62 97 } { d 782 28 } { f 1,130 13 } { 6,516 23 }	{ e 32 97 } { 378 43 }	-----	18,852 99	1,423 52	
-----	7,000 00	{ c 15 47 } { d 94 53 } { 7,075 34 }	406 52	• 1,990 08	16,581 94	4,815 61	
-----	13,000 00	{ d 818 25 } { 5,602 69 }	538 74	• 3,578 90	23,538 58	8,220 88	
-----	17,000 00	{ d 241 74 } { 6,018 10 }	705 57	• 3,184 64	27,150 05	4,388 50	
-----	17,175 00	{ c 15 18 } { d 292 85 } { 4,191 28 }	626 69	• 2,450 80	24,751 28	5,891 77	
-----	{ h 6,000 00 } { 11,939 48 }	{ d 267 57 } { c 5 55 } { 2,590 28 }	{ i 194 83 } { 619 49 }	• 1,906 37	23,523 55	1,814 82	
-----	20,462 20	{ d 142 76 } { 2,774 19 }	{ k 192 65 } { 573 08 }	• 1,474 14	25,619 02	-----	674 08
↑ 674 03	{ ↑ 1,102 92 } { 16,716 42 }	{ ↑ d 963 63 } { d 19 07 } { n 290 18 } { c 78 11 }	{ ↑ q 160 80 } { 92 65 }	{ ↑ { c 889 63 } { p 81 30 } }	21,083 24	351 76	
-----	{ ↑ 206 63 } { 25,983 17 }	{ ↑ d 617 97 } { n 489 45 } { c 197 41 } { d 160 62 }	↑ 104 10	↑ m 1,548 24	29,857 59	-----	363 23
\$83,026 18	\$243,171 75	\$284,289 62	\$23,727 44	\$17,670 21	\$651,885 20	\$59,374 58	\$83,389 41

i Interest on error referred to in note "h."  
 j Paid Institution for the D. and D.  
 k Error in credit of Interest in Account Current.  
 l Paid School for the Blind.  
 m Uncollected Taxes of 1881.  
 n State Tax returned to Auditor General's Office.  
 o Local Tax, Interest, and Collection Fee.  
 p Error in charge for Taxes, etc., received by County Treasurer in February, 1882.  
 q Interest on amount referred to in note "p."

Table No. 300.—Amounts Charged and Credited in Account with Washtenaw

YEAR— CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$192,810 49	\$585,055 00	\$23,023 97	\$6,871 46	\$32,695 05	\$1,472 26	-----	\$841,928 23
1875*.....	4,502 76	45,171 72	2,262 00	{ <sup>a</sup> 2 00 662 70 }	1,697 01	b 31 72	-----	54,329 91
1876*.....	811 70	26,061 63	1,984 45	121 39	891 87	-----	c 9212 45	30,083 49
1877*.....	-----	34,327 37	2,425 78	90 72	1,117 22	-----	c 1,087 13	39,043 22
1878*.....	1,683 59	51,001 01	1,427 32	304 63	1,662 75	-----	c 419 30	56,493 60
1879*.....	31 81	40,444 35	2,062 87	121 23	1,284 88	b 18 98	c 1,169 89	45,134 01
1880*.....	3,428 43	54,909 34	1,766 46	602 94	1,913 42	{ <sup>d</sup> 44 53 b 11 16 }	c 512 77	63,199 05
1881*.....	-----	38,325 30	1,500 86	81 16	1,188 79	b 45 05	c 522 24	41,663 40
1882*.....	72 37	42,323 50	1,079 01	312 35	1,033 42	f 17 65	c 127 05	44,965 35
1883*†.....	-----	37,818 20	{ <sup>†</sup> 548 24 36 08 }	{ <sup>†</sup> 41 09 6 46 }	† 53 66	† 21 84	† 705 90	39,231 47
1884†.....	455 35	54,617 50	{ <sup>†</sup> 384 58 108 27 }	† 2 07	† 59 38	{ <sup>†</sup> 764 98 48 09 }	f 67 89	56,508 11
Totals.....	\$203,796 50	\$1,010,054 92	\$38,609 89	\$9,220 20	\$43,597 45	\$2,476 26	\$4,824 62	\$1,312,579 84

\* See Auditor General's Report for 1883, p. 340.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State bids.

d Paid for services of troops to quell riot.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$236 04	\$564,424 17	\$54,335 83	\$18,920 61	\$6,934 37	\$644,851 02	\$197,313 25	\$236 04
-----	48,823 72	3,272 12	1,422 37	-----	53,518 21	811 70	
-----	25,500 00	3,934 49	750 01	-----	30,184 50	-----	101 01
101 01	83,789 31	3,226 41	965 45	o 212 45	37,864 63	1,683 59	
-----	50,400 00	3,467 88	1,511 78	o 1,087 13	56,466 79	81 81	
-----	37,853 77	2,336 11	1,096 40	o 419 30	41,705 58	3,428 43	
-----	58,630 00	o 2 30	1,856 66	o 1,169 89	63,964 11	-----	775 06
775 06	37,000 00	2,285 26	1,299 10	o 512 77	41,591 03	72 37	
-----	41,800 00	2,004 10	1,299 10	o 522 24	45,118 35	-----	148 00
	† 808 83	h 123 70	† 43 73	† c 127 05	38,776 12	455 35	
† 148 00	37,510 96	i 7 31		† j 6 54			
-----	† 539 84	h 130 11	† 55 52	† 705 90	56,411 34	96 77	
	54,871 84	i 40 78					
		o 67 35					
\$1,260 11	\$990,972 44	\$76,672 40	\$29,344 09	\$11,697 64	\$1,109,946 68	\$203,893 27	\$1,260 11

o Taxes, etc., on Part-paid lands, collected at Land Office.  
† Paid Institution for the D. and D.  
\* Uncollected Taxes of 1881.  
h State Tax returned to Auditor General's Office.  
i Local Tax, Interest, and Collection fee.  
j Error in Taxes, etc., charged back.

Table No. 301.—Amounts Charged and Credited in Account with Wayne

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1841to1874*		\$208,424 14	\$1,351,354 54	\$232,845 44	\$34,159 89	\$64,448 14	\$1,604 44	
1875*		9,230 82	129,062 07	10,565 88	{ a 1,669 20 b 54 39 1,490 24	{ c 1 50 4,807 70	d 55 16	
1876*		9,309 99	74,461 79	12,244 85	1,095 89	3,478 58	d 99 51	
1877*		10,439 82	111,277 90	12,323 60	504 85	4,630 51	d 107 87	
1878*		9,476 51	165,328 27	14,707 66	2,398 74	6,330 27	d 70 81	
1879*		11,638 29	131,107 08	21,667 64	384 80	5,835 09	d 60 93	
1880*		7,410 17	177,997 79	23,560 17	2,692 17	6,865 39	d 63 91	
1881*			124,287 83	24,866 99	3,883 84	4,954 94	{ d 128 24 7,200 92	
1882*		5,356 38	183,401 84	21,336 15	{ 1 4 11 2,573 70	5,561 55	j 256 08	
1883*†			163,878 84	{ † 7,616 62 2,856 83	{ † 2,457 08 75 77	† 950 35	{ † 6,203 07 j 218 38	
1884†		5,125 55	236,675 80	{ † 5,367 51 6,835 90	{ † 761 04 46 38	{ † 593 11 3 25	{ † 6,034 25 5,185 23	
Totals..		\$276,411 17	\$2,853,783 75	\$396,814 94	\$54,244 03	\$108,469 47	\$27,290 75	

\* See Auditor General's Report for 1883, p. 340.  
† Under New Tax Law unless preceded by †.  
a Under Sec. 124, Act 169, 1869.  
b Error in credit of Delinquent Taxes.  
c Interest on error referred to in note "b."  
d Paid D., D. and B. Asylum.  
e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.  
f State Bids.  
g Amount erroneously charged County June 30, 1875, for 1873 tax, interest, and expense.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$2,461 26	\$1,294,198 69	\$352,874 95	\$37,898 10	\$219 89	\$1,687,642 89	\$217,654 96	\$2,461 26
-----	128,477 74	{ a 2 46 o 341 23 15,129 61 o 337 49 15,827 24 o 17 77 21,282 88 29,550 30 o 25 78 26,719 18 o 7 44 29,694 84 g 7 73 25,349 01 k 17 01 l 1,299 21 o 22,044 95 n 7,617 84 t o 30 61 k 308 50 n 11,121 90 p 35 70	3,685 71	-----	147,616 75	9,809 99	
-----	77,082 81		2,569 39	-----	95,747 98	10,439 82	
-----	106,841 92		3,380 59	f 5,496 64	187,019 80	9,476 51	
-----	154,097 81		5,381 42	f 7,212 26	196,241 79	11,638 29	
-----	136,862 63		4,990 42	f 9,567 82	178,165 83	7,410 17	
-----	180,635 95		7,074 52	f 14,882 17	232,294 92	-----	2,516 33
2,516 33	123,956 30		{ h 3 11 5,206 62	f 11,168 99	168,208 09	5,356 38	
-----	192,611 42		6,622 37	f 8,291 71	230,886 67	-----	5,191 59
† 5,191 59	{ † 9,645 80 157,029 50		† 1,210 17	† { f 7,201 32 o 41 08	187,937 30	5,125 55	
-----	{ † 3,245 82 236,960 72		† 530 24	† m 8,796 96	261,030 45	5,821 79	
\$10,169 18	\$2,801,587 11	\$559,643 63	\$78,513 66	\$72,878 84	\$3,522,792 42	\$232,232 96	\$10,169 18

h Interest on error referred to in note "g."  
i Credited as gain under Sec. 124, Tax Law, now charged, because the sale was made void, and money refunded.  
j Paid Institution for the D. and D.  
k Taxes, etc., on Part-paid Lands, collected at Land Office.  
l Drain Taxes that have been paid.  
m Uncollected taxes of 1881.  
n State Tax returned to Auditor General's office.  
o Paid School for the Blind.  
p Local Tax, Interest, and Collection Fee.

Table No. 302.—Amounts Charged and Credited in Account with Wexford

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1869 to 1874*	\$193 41	\$2,200 72	\$8,246 87	\$6,852 97	\$1,739 50	\$31,803 43	-----	\$51,056 90
1875*.....	-----	774 87	35,264 24	{ * 81 75 } 239 67	381 31	6,425 09	-----	43,166 43
1876*.....	-----	448 77	1,853 13	47 21	513 99	7,413 90	* \$2,911 90	13,186 90
1877*.....	-----	1,144 25	1,477 44	94 45	548 67	8,433 19	* 2,148 86	13,846 86
1878*.....	-----	1,700 03	3,214 18	304 07	546 82	6,283 49	* 3,408 24	15,456 83
1879*.....	-----	1,348 14	2,011 07	99 15	568 54	7,024 85	* 3,340 97	14,390 73
1880*.....	-----	1,830 31	2,221 32	350 75	757 83	10,665 16	* 3,599 17	19,424 04
1881*.....	-----	1,277 51	2,178 70	877 00	525 78	5,585 99	* 4,098 31	14,543 29
1882*.....	-----	4,282 35	1,867 02	7 62	616 73	6,119 59	* 4,290 88	17,134 19
1883*†.....	-----	3,781 82	{ † 833 18 } 64 22	{ † 71 10 } 5 39	† 481 52	† 5,919 09	†* 4,385 93	15,542 25
1884†.....	-----	5,461 74	{ † 1,483 91 } 180 59	{ † 202 83 } 23	{ † 239 53 } 02	{ † 5,091 82 } 4,238 37	‡ 32 69	16,931 23
Totals ..	\$193 41	\$24,198 01	\$60,895 87	\$9,233 69	\$6,937 74	\$105,008 97	\$28,216 95	\$234,679 64

\* See Auditor General's Report for 1883, p. 342.  
† Under New Tax Law unless preceded by †.  
‡ Under Sec. 124, Act 189, 1869.  
‡ Taxes, etc., on Part-paid Lands, collected at Land Office.  
• State Bids.



County since the organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$41,286 13	-----	\$71,871 32	\$5,843 03	-----	\$119,000 48	\$193 41	\$68,136 99
26,850 86	-----	{ b 814 26 }	2,854 84	-----	54,158 87	-----	10,992 44
10,992 44	-----	{ b 23,638 91 }	1,125 41	-----	21,230 56	-----	8,043 66
8,043 66	-----	{ b 436 35 }	1,089 50	c \$2,911 90	21,689 90	-----	7,843 04
7,843 04	-----	{ b 8,676 36 }	1,126 59	c 2,148 86	23,080 29	-----	7,623 46
7,623 46	-----	{ b 335 76 }	1,230 58	c 3,408 24	26,779 45	-----	12,388 73
12,388 73	-----	{ b 9,309 08 }	1,887 02	c 3,340 97	26,329 95	-----	6,905 91
6,905 91	-----	{ b 282 87 }	1,042 79	c 3,599 17	21,288 23	-----	6,744 99
6,744 99	-----	{ b 14 73 }	1,025 46	c 4,098 31	23,638 67	-----	6,505 48
† 6,504 48	\$3,388 50	{ b 11,664 20 }	† 630 58	†c 4,290 88	15,909 01	-----	366 76
366 76	{ † 1,171 33 }	{ b 430 38 }	† 263 64	†c 4,385 93	17,779 71	-----	848 48
	{ 4,849 58 }	{ b 14,086 79 }					
		{ b 398 21 }					
		{ b 8,815 02 }					
		{ b 466 97 }					
		{ b 9,273 44 }					
		{ b 355 58 }					
		{ b 11,414 33 }					
		{ †b 842 83 }					
		{ b 66 89 }					
		{ f 432 81 }					
		{ g 202 04 }					
		{ †b 934 13 }					
		{ f 756 27 }					
		{ g 4,612 06 }					
		{ b 390 01 }					
\$135,550 46	\$9,409 41	\$180,021 60	\$17,719 44	\$28,184 26	\$370,885 17	\$193 41	\$136,388 94

d Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.  
 e Uncollected Taxes of 1881.  
 f State Tax returned to Auditor General's office.  
 g Local Tax, Interest, and Collection fee.  
 h Paid School for the Blind.

**Table No. 303.—List of Town Plats filed in the Office of the Auditor General, as required by Sec. 1314 of the Compiled Laws.—Amendment of April 17, 1873, Laws of 1873, p. 142,—to September 30, 1884.**

The plats are numbered consecutively as they are received for filing, and the figures are references to the plats by such numbers, and to the Volume in which they are bound.

<b>ACME</b> , 280, Vol. 5.	Robinson's Addition, 982, Vol. 17.
<b>ADRIAN</b> :	The Sanitarium Addition, 1038, Vol. 18.
C. F. Smith's Addition, 210, Vol. 4.	Skinner's Addition, 1017, Vol. 17.
<b>ADVANCE</b> , 455, Vol. 8.	Willis's Addition, 1053, Vol. 18.
C. G. Van Platen's Addition, 1616, Vol. 27.	<b>BATTLE CREEK VICINITY</b> :
<b>AKRON</b> , 1101, Vol. 19.	Emmett Addition, 1315, Vol. 22.
<b>ALANSON</b> , 1108, Vol. 19.	<b>BAY CITY AND VICINITY</b> :
August Bonze Add., (see No. 1310, Vol. 23.)	E. F. Birney's 1st Addition, 1516, Vol. 25.
"        "        (Corrected), 1310, Vol. 23.	E. F. Denison's 1st Addition, 43, Vol. 1.
<b>ALBA</b> , 863, Vol. 15.	Daniel H. Fitzhugh's Addition to his sub. of
Barker, Welch and Dickinson's Add.; 1368,	out-lots 1, 2, 3, and 4; 183, Vol. 3.
Vol. 23.	D. H. Fitzhugh's sub. of part of lots 3 and 4,
Van Wert and Dibble's Addition, 1048, Vol. 18.	in $\frac{1}{2}$ Sec. 14, T. 14 N., R. 5 E., 198, Vol. 4.
Van Wert and Dibble's Addition, 1376, Vol. 23.	D. W. Fitzhugh's sub. of part of Sec. 3, T. 13
<b>ALBION</b> :	N., R. 5 E., 756, Vol. 13.
Barnes's Addition, 227, Vol. 4.	Johnson and Lewis's 2d Add., 821, Vol. 14.
Irwin's Addition, 604, Vol. 11.	J. M. Johnston's 1st Addition, 1571, Vol. 25.
Henderson and Hall's Addition, 825, Vol. 14.	Ludwick Daniels's Addition, 333, Vol. 6.
Munroe's Addition, 1596, Vol. 26.	J. F. Marsac's Addition, 580, Vol. 10.
<b>ALGER</b> , 1483, Vol. 25.	John McGraw & Co.'s 1st Addition, 1465, Vol.
<b>ALLEGAN</b> :	24.
Goodrich's Addition, 308, Vol. 6.	T. C. Phillip's 1st Addition, 41, Vol. 1.
Rossman's Addition, 531, Vol. 9.	Philip Simon's Sub. of O. L. No. 4, of Jas.
<b>ALLEYTON</b> , 95, Vol. 2.	Fraser's O. L. of Sec. 28, T. 14 N., R. 5 E.,
<b>ALMA</b> :	1499, Vol. 25.
M. A. Ely's Addition, 1417, Vol. 24.	Tromble and Wald's Addition, 332, Vol. 6.
James Kress' Addition, 1598, Vol. 26.	Wm. Galarno's Addition, 1130, Vol. 19.
<b>ALPENA</b> :	<b>BEAR LAKE</b> , 205, Vol. 4.
Pack's Addition, 1165, Vol. 20.	Amended Plat, 617, Vol. 11.
Samantha Hitchcock's Addition, 1232, Vol. 21.	Hopkins's Addition, 880, Vol. 15.
Beebe's Addition, 1402, Vol. 23.	Hopkins's Sub. of Block "B," 1429, Vol. 24.
<b>ANN ARBOR</b> :	Smith's Addition, 728, Vol. 13.
R. S. Smith's 3d Addition, 685, Vol. 12.	Smith's East Addition, 1248, Vol. 21.
<b>ARMADA</b> :	Tillson's Addition, 693, Vol. 12.
C. A. Lathrop's Addition, 1603, Vol. 26.	<b>BEAVER HARBOR</b> :
<b>ARCADIA</b> , 1016, Vol. 17.	Frazer, Yerkes and Clayton's sub. of lots 1
<b>ASHLAND CITY</b> , 670, Vol. 12.	and 2, Sec. 27, T. 39 N., R. 10 W.; 648, Vol. 11.
Mason's Addition, 750, Vol. 13.	<b>BEECHVILLE</b> :
<b>ASHLEY</b> , 1506, Vol. 25.	Hadrill's Addition, 234, Vol. 4.
Shellenbarger's Addition, 1514, Vol. 25.	Chas. Ballard's Addition to N. E. Division,
<b>ATTICA</b> , 511, Vol. 9.	510, Vol. 9.
<b>AU SABLE</b> , Subdivision of N. part of Blk. 2, John-	<b>BELDING</b> :
son's Survey, 1636, Vol. 27.	Belding and Ellis's Addition, 423, Vol. 8.
<b>AVERILL</b> :	Ellis's Addition, 508, Vol. 9.
Moore's Plat, 178, Vol. 3.	<b>BELLAIR</b> , 701, Vol. 12.
<b>AVERYVILLE</b> , 709, Vol. 12.	Aicott's Addition, 872, Vol. 15.
<b>BAD AXE</b> :	Cook and Wadsworth's Add., 1367, Vol. 23.
Huron County's 1st Addition, 1031, Vol. 18.	John Hastings's Addition, 1013, Vol. 17.
Robert Philp's 1st Addition, 1287, Vol. 22.	Mesick and Wadsworth's Add., 1436, Vol. 24.
Woods and Co.'s Plat, 130, Vol. 3.	Richard and Bechtold Add., 1290, Vol. 21.
"        "        1st Addition, 549, Vol. 10.	<b>BELMONT</b> :
"        "        2d        "        864, Vol. 15.	G. A. Clement's Addition, 366, Vol. 7.
"        "        3d        "        1037, Vol. 18.	<b>BENTON HARBOR</b> :
<b>BAGLEY</b> , 242, Vol. 5.	Antisdale's Addition, 718, Vol. 13.
<b>BALDWIN</b> :	Darche's Addition, 1068, Vol. 18.
Carter and Runyan's Addition, 1156, Vol. 20.	Heath's Addition, 932, Vol. 16.
<b>BANCROFT</b> , 546, Vol. 10.	James S. Kendrick's Addition, 202, Vol. 4.
N. G. Phillip's Add. and Sub. of O. L. 1, 2, 3,	McKenzie's Addition, 703, Vol. 12.
of Original Plat; 765, Vol. 13.	Morton and Riford's Addition, 1137, Vol. 19.
Hiram F. Hemenway's Addition, 967, Vol. 17.	A. B. Riford's Addition, 1268, Vol. 21.
N. G. Phillip's 2d Addition, 1052, Vol. 18.	Sheneman's Addition, 1126, Vol. 19.
<b>BANKERS</b> , 32, Vol. 1.	Sub. of blk. 10: 985, Vol. 16.
<b>BATTLE CREEK</b> :	Thresher's Addition, 1125, Vol. 19.
Burnham's Subdivision, 1583, Vol. 26.	<b>BENTON HARBOR VICINITY</b> :
Caldwell's Subdivision, 1611, Vol. 27.	Cook and Riford's Sub., 1124, Vol. 19.
Cunning's Addition, 662, Vol. 12.	Hurd and Down's Sub. of pt. of the E. $\frac{1}{4}$ of
"        2d Addition, 1452, Vol. 24.	S. W. $\frac{1}{4}$ and pt. of the W. $\frac{1}{4}$ of S. E. $\frac{1}{4}$ Sec.
"        3d Addition, 1474, Vol. 24.	19, T. 4 S., R. 18 W.; 1262, Vol. 21.
Cushing's Addition, 1536, Vol. 25.	<b>BENTON TOWNSHIP</b> :
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- to, as interest on University Fund, since organization, x., 248.
- from interest on part-paid lands, since organization, x., 249.
- receipts and expenditures, as shown by vouchers filed, x., 198-9, 202.
- loans to, 252, 264-5.
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**UNIVERSITY BONDS**—see "Bonds."

**UNIVERSITY AID FUND**—see "Funds."

**UNIVERSITY FUND, 21**—see "Funds."

U. *Continued.*

UNIVERSITY INTEREST FUND, 21—see "Funds."

UNIVERSITY DEPOSIT—see "Funds."

UNIVERSITY INTEREST DEPOSIT—see "Funds."

## V.

VALUATION OF TAXABLE PROPERTY:

assessed since 1853; 268, 270.

equalized by Boards of Supervisors since 1838; 268, 270.

State Board of Equalization, since 1851; 268, 270.

VAN BUREN COUNTY—see "Counties."

## W.

WAR BONDS—see "Bonds."

WAR-BOUNTY BONDS—see "BONDS."

WAR FUND, 23—see "Funds."

WAR-LOAN SINKING FUND—see "Funds."

WASHTENAW COUNTY—see "Counties."

WAYNE COUNTY—see "Counties."

WEXFORD COUNTY—see "Counties."

## X.

## Y.

YPSILANTI AND TECUMSEH R. R. BONDS—see "Bonds."

## Z.



# ANNUAL REPORT

OF THE

## COMMISSIONER OF THE STATE LAND OFFICE

OF THE

## STATE OF MICHIGAN,

FOR THE

FISCAL YEAR ENDING SEPT. 30, 1884.



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BY AUTHORITY.

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LANSING, MICH.:

W. S. GEORGE & CO., STATE PRINTERS & BINDERS.  
1885.



# REPORT.

MICHIGAN STATE LAND OFFICE, }  
Lansing, September 30, 1884. }

TO HON. JOSIAH W. BEGOLE, *Governor of the State of Michigan* :

SIR,—In accordance with the requirements of the law establishing the State Land Office, I have the honor to submit the following report, showing the business transactions of this office for the fiscal year ending September 30, 1884 :

The whole number of acres of land held by the State, September 30, 1883 .....	1,053,111.21
Number of acres forfeited to the State during the year.....	1,695.28

Total .....	1,054,806.49
Number of acres disposed of during the year .....	214,185.53½

Number of acres held by the State, September 30, 1884.....	840,620.95½
--	-------------

Which are classified as follows :

Agricultural College lands.....	125,372.75
Asset land.....	200.00
Asylum land.....	1,600.00
Detroit & Milwaukee Railroad land.....	4,985.08½
Primary School land.....	321,107.83
Salt Spring land.....	1,686.71
State Building land.....	40.00
Swamp land.....	385,432.15
University land.....	196 43

Total .....	840,620.95½
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To show the number of acres actually in market there should be deducted the following :

Detroit & Milwaukee Railroad lands.....	4,985.08½
Lands licensed to homesteaders.....	71,591.60
Land reserved on road and ditch contracts .....	50,810.09
Land reserved to Baraga and Ontonagon counties .....	57,562.84

Total .....	182,949.61½
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Number of acres subject to sale, September 30, 1884.....	657,671.34½
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The number of acres of land of the different classes disposed of during the year, and the amount received therefor in cash, and the amount due thereon is as follows:

CLASS OF LAND.	Acres.	Amount.	Amount Paid.	Amount Due.
Agricultural College.....	2,372.46	\$12,222 30	\$7,702 08	\$4,520 22
Primary School.....	10,709.28	42,740 62	36,203 70	6,536 92
Salt Spring.....	148.92	595 68	515 68	80 00
State Building.....	City Lot.	1,500 00	375 00	1,125 00
Swamp .....	174,302.24	120,700 63	120,430 63	270 00
Swamp for homesteads.....	11,001.62			
University .....	40.00	480 00	240 00	240 00
Detroit & Milwaukee R. R.....	15,551.01½	11,696 85	11,696 85	
<b>Total .....</b>	<b>214,185.53½</b>	<b>\$189,936 08</b>	<b>\$177,163 94</b>	<b>\$12,772 14</b>

The number of acres of land of the different classes forfeited to the State for non-payment of interest, is as follows:

Agricultural College land .....	200.00
Primary School land .....	1,010.81
Salt Spring land .....	40.00
Swamp land .....	428.79
University land .....	15.68
<b>Total .....</b>	<b>1,695.28</b>

The receipts of the State Land Office on account of Lands sold during the year, and for principal, interest, and penalty received on sales made in former years, and from other sources, have been as follows:

Agricultural College land—Principal .....	\$13,802 87	
Interest .....	9,103 33	
Penalty .....	237 56	
		<b>\$23,143 76</b>
Asset land—Principal .....	\$100 00	
Interest .....	196 30	
Penalty .....	18 50	
		<b>314 80</b>
Asylum land—Principal .....	\$800 00	
Interest .....	614 01	
Penalty .....	48 80	
		<b>1,462 81</b>
Detroit & Milwaukee Railroad lands—Principal .....		<b>11,696 85</b>
Normal School land—Principal .....	\$419 36	
Interest .....	598 83	
Penalty .....	27 86	
		<b>1,046 05</b>
Primary School land—Principal .....	\$60,728 26	
Interest .....	22,567 95	
Penalty .....	953 51	
Forfeited bids .....	612 41	
Interest on forfeited bids .....	132 67	
		<b>84,994 80</b>



COMMISSIONER OF THE STATE LAND OFFICE.

5

Salt Spring land—Principal .....	\$755 68	
Interest .....	404 70	
Penalty .....	27 43	\$1,187 81
State Building land—Principal .....	507 00	
Interest .....	665 07	
Penalty .....	4 93	1,177.00
Swamp land—Principal .....	\$113,851 85	
Interest .....	1,531 74	
Penalty .....	76 49	115,460 08
University land—Principal .....	2,421 40	
Interest .....	3,746 33	
Penalty .....	46 84	
Interest on forfeited bid .....	129 66	6.344 23
Taxes on part-paid lands .....		7,626 63
Fees, plats, etc. ....		1,337 77
Trespass collections .....		3,387 45
Rent of Lansing lots .....		1 00
Homestead fees .....		106 00
Total .....		<u>\$259,287 04</u>

TRESPASS.

The collections for trespass for the year are as follows:

1883.

Oct. 25.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 11, 33 n, r 27 w .....	\$30 60
" 26.	N w $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 7, 32 n, r 26 w .....	400 00
" 27.	W $\frac{1}{2}$ of n e $\frac{1}{4}$ sec. 16, 35 n, r 27 w .....	25 00
Nov. 1.	S w $\frac{1}{4}$ sec. 13 and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 24, t 35 n, r 25 w .....	300 00
" 14.	S e $\frac{1}{4}$ sec. 16, 32 n, r 27 w .....	100 00
" 26.	Sec. 16, 47 n, r 22 w .....	250 00
Dec. 1.	S e $\frac{1}{4}$ sec. 16, 13 n, r 1 w (conveyance) .....	640 00
" 3.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ 16, 12 n, r 5 w (conveyance) .....	80 00
" 10.	S e $\frac{1}{4}$ sec. 35, t 6 n, r 15 w .....	5 00

1884.

Jan. 16.	S e $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 11, 33 n, r 26 w .....	6 00
" 16.	N e $\frac{1}{4}$ of s e $\frac{1}{4}$ sec. 8, 34 n, r 25 w .....	6 00
" 16.	S w $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, 33 n, r 26 w .....	70 00
" 17.	S e $\frac{1}{4}$ of n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of s e $\frac{1}{4}$ 16, 35 n, r 27 w .....	13 00
Mar. 10.	N w $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 31, t 35 n, r 3 w .....	89 75
May 21.	S $\frac{1}{2}$ of s w $\frac{1}{4}$ sec. 16, t 18 n, r 7 w .....	13 21
" 21.	Lot 4, sec. 16, t 18 n, r 5 w .....	19 66
" 26.	S $\frac{1}{2}$ of s w $\frac{1}{4}$ sec. 3, t 19 n, r 7 e .....	25 00
" 27.	N e $\frac{1}{4}$ of s w $\frac{1}{4}$ sec. 16, t 16 n, r 4 e .....	13 65
" 27.	N w $\frac{1}{4}$ of n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 19, t 24 n, 6 w .....	51 16
" 28.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 35, 20 n, r 7 e .....	74 85
" 28.	S $\frac{1}{2}$ w $\frac{1}{2}$ of n w $\frac{1}{4}$ e $\frac{1}{2}$ of n e $\frac{1}{4}$ and s w $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, 23 n, r 6 w (conveyance) .....	1,065 70

Total ..... \$2,386 78

## COMMISSIONER OF THE STATE LAND OFFICE.

## AGRICULTURAL COLLEGE LANDS.

The sales of these lands for the year amount to 2,372.46 acres, and the proceeds to \$12,222.30.

## PRIMARY SCHOOL LANDS.

10,729.28 acres of Primary School land have been sold, the proceeds of which are \$42,740.62.

## SWAMP LANDS.

185,303.86 acres of swamp land have been disposed of, the avails of which amount to \$120,700.63.

## HOMESTEADS.

There have been issued during the year 53 homestead licenses, covering 3,617.23 acres. There have been patented to homesteaders, during the same period 11,101.62 acres. There now stand as licensed to homesteaders, 71,591.60 acres.

## FEES, PLATS, AND FIELD NOTES.

The sum of \$1,377.77 has been paid into the treasury during the year for fees, plats, and field notes.

## TAXES ON PART-PAID LANDS.

The receipts for the year for taxes on part-paid lands are \$7,626.63.

## MISCELLANEOUS.

The following is a comparative statement of the number of acres of State lands disposed of, and amount received for same for the past five years:

## COMPARATIVE STATEMENT.

YEAR.	Primary School Lands, Acres.	University Land, Acres.	Normal Sch l Land, Acres.	Asylum Land, Acres.	State Build'g Land, Acres.	Internal Improvement Land, Acres.	Detroit & Milwaukee R. R. Land, Acres.
1880 .....	18,939.10		40.00	120.00	City lots. 32.40	40.00	
1881 .....	27,637.08	65.00	40.00	40.00			
1882 .....	45,200.91	0.51		200.00			10,382.66
1883 .....	27,939.33	67.00					40.00
1884 .....	10,769.28	40.00			City lots.		15,551.01½

YEAR.	Salt Spring Land, Acres.	Agricultural College Land, Acres.	Asset Land, Acres.	Swamp Land Acres.	Total Acres.	Amount Sold for.
1880 .....	400.00	9,106.56	166.72	65,195.27	94,040.05	\$186,884.35
1881 .....		6,528.97	134.50	100,636.57	135,082.12	265,191.23
1882 .....	120.00	11,863.00	40.00	1,402,729.00	1,470,545.08	340,275.66
1883 .....	440.00	8,715.57	160.00	68,696.82	106,058.72	242,961.07
1884 .....	148.92	2,372.46		185,303.86	214,185.53½	189,936.06

For details of the transactions of this department reference is made to the tabular statements in the appendix submitted herewith.

Very respectfully,

MINOR S. NEWELL,

Commissioner.

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# APPENDIX.

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## APPENDIX.

### AGRICULTURAL COLLEGE LAND.

**TABLE No. 1.—Showing by Counties the Amount of Agricultural College Land Sold at Original Sale during the Year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.	Amount Paid,	Amount Due.
Alcona.....	80.00	\$5 00	\$400 00	\$400 00	.....
Antrim.....	380.00	5 00	1,800 00	1,050 00	\$750 00
Benzie.....	40.00	5 00	200 00	50 00	150 00
Cheboygan ..	197.66	5 00	988 30	697 08	291 22
Grand Traverse.....	80.00	5 00	400 00	101 00	299 00
Kalkaska .....	80.00	5 00	400 00	250 00	150 00
Manistee .....	120.00	5 00	600 00	150 00	450 00
Montmorency.....	40.00	5 00	200 00	50 00	150 00
Oscoda.....	160.00	5 00	800 00	200 00	600 00
do. ....	40 00	6 00	240 00	60 00	180 00
Otsego .....	488.35	5 00	2,441 75	2,141 75	300 00
Presque Isle.....	40.00	5 00	200 00	50 00	150 00
Wexford.....	80.00	5 00	400 00	250 00	150 00
do. ....	40.00	8 00	320 00	320 00	.....
<b>Total.....</b>	<b>1,846.01</b>	<b>.....</b>	<b>\$9,390 05</b>	<b>\$5,769 83</b>	<b>\$3,620 22</b>

### AGRICULTURAL COLLEGE LANDS.

**TABLE No. 2.—Showing by Counties the Amount of Forfeited Agricultural College Lands sold during the Year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Antrim.....	240.00	\$5 00	\$1,200 00	\$1,200 00	.....
do. ....	40.00	10 00	400 00	100 00	\$300 00
Otsego.....	46 45	5 00	232 25	232 25	.....
Presque Isle.....	40.00	5 00	200 00	200 00	.....
Wexford.....	160.00	5 00	800 00	200 00	600 00
<b>Total.....</b>	<b>526.45</b>	<b>.....</b>	<b>\$2,832 25</b>	<b>\$1,932 25</b>	<b>\$900 00</b>

## PRIMARY SCHOOL LAND.

TABLE No. 3.—Showing by Counties the Amount of Primary School Lands, Sold at Original Sales during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	40.00	\$4 00	\$160 00	\$160 00	.....
Allegan.....	80.00	4 00	320 00	160 00	\$160 00
Alpena.....	40.00	4 00	160 00	80 00	80 00
Antrim.....	40.00	4 00	160 00	110 00	50 00
Arenac.....	40.00	4 00	160 00	160 00	.....
Bay.....	160.00	4 00	640 00	320 00	320 00
Cheboygan.....	617.25	4 00	2,469 00	2,101 18	367 82
Chippewa.....	360.00	4 00	1,440 00	1,280 00	160 00
Clare.....	120.00	4 00	480 00	240 00	240 00
Crawford.....	75.80	4 00	303 20	303 20	.....
Delta.....	813.65	4 00	3,254 60	3,147 30	107 30
Emmet.....	280.00	4 00	1,120 00	560 00	560 00
Grand Traverse.....	80.00	4 00	320 00	160 00	160 00
Gratiot.....	80.00	1 25	100 00	100 00	.....
Houghton.....	160.00	4 00	640 00	640 00	.....
Huron.....	69.85	4 00	279 40	279 40	.....
Iosco.....	360.00	4 00	1,440 00	1,280 00	160 00
Kalkaska.....	120.00	4 00	480 00	320 00	160 00
Lake.....	120.00	4 00	480 00	400 00	80 00
Lapeer.....	80.00	4 00	320 00	240 00	80 00
Manistee.....	40.00	1 25	50 00	50 00	.....
do.....	240.00	4 00	960 00	640 00	320 00
Marquette.....	1,480.00	4 00	5,920 00	5,920 00	.....
Mason.....	32.00	4 00	128 00	128 00	.....
Menominee.....	240.88	4 00	963 52	963 52	.....
Midland.....	240.00	4 00	960 00	800 00	160 00
Missaukee.....	165.74	4 00	662 96	582 96	80 00
Montmerency.....	160.00	4 00	640 00	640 00	.....
Newaygo.....	80.00	1 25	100 00	100 00	.....
do.....	40.00	4 00	160 00	80 00	80 00
Ogemaw.....	120.00	4 00	480 00	480 00	.....
Ontonagon.....	880.00	4 00	3,520 00	3,520 00	.....
Osceola.....	80.00	4 00	320 00	160 00	160 00
Otsego.....	200.00	4 00	800 00	708 00	92 00
Ottawa.....	120.00	4 00	480 00	240 00	240 00
Presque Isle.....	562.84	4 00	2,251 36	1,611 36	640 00
Roscommon.....	200.00	4 00	800 00	800 00	.....
Saginaw.....	160.00	4 00	640 00	640 00	.....
Tuscola.....	40.00	4 00	160 00	80 00	80 00
Wexford.....	160.00	4 00	640 00	560 00	80 00
Total.....	8,978.01		35,362 04	\$30,714 92	\$4,617 12

## PRIMARY SCHOOL LANDS.

TABLE No. 4.—Showing by Counties the Amount of Forfeited Primary School Land Sold during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	80.00	\$4 00	\$320 00	\$320 00	-----
Allegan.....	78.85	4 00	315 40	237 70	\$77 70
Benzie.....	80.00	4 00	320 00	160 00	160 00
do. ....	80.00	4 20	336 00	168 00	168 00
Charlevoix.....	80.00	4 00	320 00	320 00	-----
do. ....	80.00	4 12½	330 00	330 00	-----
Clare.....	40.00	4 00	160 00	160 00	-----
Lake.....	399.12	4 00	1,596 48	1,596 48	-----
Lapeer.....	40.00	4 00	160 00	80 00	80 00
Manistee.....	40.00	4 00	160 00	160 00	-----
Marquette.....	40.00	4 37½	175 00	87 50	87 50
Missaukee.....	40.00	4 00	160 00	160 00	-----
Monroe.....	113.30	4 00	453 20	226 60	226 60
Montcalm.....	40.00	4 00	160 00	80 00	80 00
Muskegon.....	40.00	4 31½	172 50	172 50	-----
Newaygo.....	80.00	4 00	320 00	240 00	80 00
do. ....	40.00	5 50	220 00	110 00	110 00
do. ....	40.00	6 50	260 00	130 00	130 00
Oceana.....	160.00	4 00	640 00	320 00	320 00
Ottawa.....	120 00	4 00	480 00	240 00	240 00
St. Clair.....	40.00	4 00	160 00	80 00	80 00
Wexford.....	40.00	4 00	160 00	80 00	80 00
Total.....	1,791.27		\$7,378 58	5,458 78	\$1,919 80

## SALT SPRING LAND.

**TABLE No. 5.—Showing by Counties the amount of Salt Spring Land Sold at Original Sale during the year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland .....	68.92	\$4 00	\$275 68	\$275 68	.....

## SALT SPRING LAND.

**TABLE No. 6.—Showing by Counties the Amount of Forfeited Salt Spring Land Sold during the year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland .....	80 00	\$4 00	\$320 00	\$240 00	\$80 00

## STATE BUILDING LAND.

**TABLE No. 7.—Showing by Counties the Amount of State Building Land Sold at Original Sale during the year ending September 30, 1884.**

COUNTIES.	City Lots.	Amount.	Amount Paid.	Amount Due.
Ingham .....	Lot 8, Block 115	\$1,500.00	\$375 00	\$1,125 00



## SWAMP LANDS.

**TABLE No. 8.—Showing by Counties the Amount of Original Sales of Swamp Land Sold under Act 117, Session Laws 1859, and the Acts amendatory thereto, during the year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.
Alcona.....	1,915.79	\$1 25	\$2,394 76
Alpena.....	9,224.35	1 25	11,530 47
do. ....	40.00	2 65	106 00
Antrim.....	40.00	1 25	50 00
Baraga.....	45,137.98	Special Act.	
Benzie.....	680.87	1 25	851 09
Charlevoix.....	400.00	1 25	500 00
Cheboygan.....	3,152.89	1 25	3,941 12
do. ....	851.33	2 00	1,702 66
do. ....	280.85	6 00	1,685 10
Clare.....	40.00	3 35	134 00
do. ....	69.76	4 55	317 41
Crawford.....	796.20	1 25	995 25
do. ....	20.94	5 25	109 93
Delta.....	18,299.38	1 25	22,874 23
Emmet.....	1,398.76	1 25	1,748 46
Gladwin.....	200.17	1 25	250 21
do. ....	40.00	3 55	142 00
Grand Traverse.....	80.00	1 25	100 00
Gratiot.....	120.00	1 25	150 00
Houghton.....	17,969.64	Special Act.	
Huron.....	240.00	1 25	300 00
Iosco.....	8,041.57	1 25	10,051 97
Isabella.....	40.00	1 25	50 00
Kalkaska.....	574.86	1 25	718 58
do. ....	39.93	1 65	65 88
do. ....	80.00	2 15	172 00
Keweenaw.....	120.00	Special Act.	
Lake.....	320.00	1 25	400 00
Leelanaw.....	40.00	1 25	50 00
Manistee.....	160.00	1 25	200 00
Midland.....	80.00	5 00	400 00
Missaukee.....	1,470.32	1 25	1,837 90
do. ....	720.17	2 00	1,440 34
do. ....	60.70	7 60	461 32
Monroe.....	69.00	6 00	414 00
Montmorency.....	3,779.24	1 25	4,724 07
Muskegon.....	40.00	1 70	68 00
Ogemaw.....	560.00	1 25	700 00
Ontonagon.....	19,194.00	Special Act.	
Osceola.....	280.00	1 25	350 00
do. ....	40.00	5 00	200 00
Oscoda.....	120.00	1 25	150 00
Otsego.....	631.50	1 25	789 38
Presque Isle.....	5,012.65	1 25	10,015 84
do. ....	883.57	2 00	1,767 14
do. ....	80.00	4 00	320 00
Roscommon.....	2,498.89	1 25	3,123 63
Saginaw.....	120.00	1 25	150 00
Sanilac.....	897.46	1 25	1,121 84
St. Clair.....	320.00	1 25	400 00
Tuscola.....	762.90	1 25	953 63
Wexford.....	150.31	1 25	187 89
<b>Total .....</b>	<b>151,185.98</b>		<b>\$91,166 10</b>

## SWAMP LAND.

**TABLE No. 9.—Showing by Counties the Amount of Forfeited Swamp Lands Sold under Act 117, Session Laws of 1859, and the Acts amendatory thereto, during the year ending September 30, 1884.**

COUNTIES.	Acres	Price.	Amount.
Alcona.....	44.55	\$1 25	\$55 69
Alpena.....	427.05	1 25	533 81
Calhoun.....	160.00	1 25	200 00
Iosco.....	40.00	1 25	50 00
Ogemaw.....	40.00	1 25	50 00
Otsego.....	40.00	1 25	50 00
Presque Isle.....	120.00	1 25	150 00
Saginaw.....	89.27	1 25	111 59
Sanilac.....	46.19	1 25	57 75
St. Clair.....	40.00	5 00	200 00
Tuscola.....	56.00	1 25	70 00
Van Buren.....	160.00	1 25	200 00
<b>Total .....</b>	<b>1,263.06</b>		<b>\$1,728 84</b>

## SWAMP LAND.

**TABLE NO. 10.—Showing by Counties the Amount of Swamp Land sold at original sales for Cash during the year ending September 30, 1884.**

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alpena.....	200.00	\$1 25	\$250 00	\$100 00	\$150 00
Cheboygan.....	240.00	1 25	300 00	300 00	
do.....	80.00	2 00	160 00	40 00	120 00
Clare.....	6.75	1 25	8 44	8 44	
Delta.....	13,693.79	1 25	17,117 29	17,117 29	
do.....	80.00	1 30	104 00	104 00	
do.....	40.00	1 40	56 00	56 00	
do.....	40.00	1 60	64 00	64 00	
do.....	80.00	1 90	152 00	152 00	
do.....	40.00	2 10	84 00	84 00	
do.....	40.00	3 40	136 00	136 00	
Gladwin.....	40.00	1 25	50 00	50 00	
Ingham.....	80.00	1 25	100 00	100 00	
Isabella.....	120 00	1 25	150 00	150 00	
Keweenaw.....	40.00	3 00	120 00	120 00	
Mackinac.....	120.00	1 25	150 00	150 00	
Manistee.....	27.40	1 25	34 25	34 25	
Menominee.....	5,873.97	1 25	7,342 47	7,342 47	
do.....	102 25	1 30	132 93	132 93	
do.....	80.00	1 35	108 00	108 00	
do.....	40.00	2 00	80 00	80 00	
Missaukee.....	160.00	2 00	320 00	320 00	
Montmorency.....	40.00	1 25	50 00	50 00	
Oceana.....	79.74	1 25	99 68	99 68	
Ogemaw.....	40.00	1 25	50 00	50 00	
Roscommon.....	80.00	1 25	100 00	100 00	
Wexford.....	40.00	1 25	50 00	50 00	
<b>Totals.....</b>	<b>21,503.90</b>		<b>\$27,369 06</b>	<b>\$27,099 06</b>	<b>\$270 00</b>

SWAMP LAND..

TABLE NO. 11.—Showing by Counties the Amount of Forfeited Swamp Land sold for Cash during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Charlevoix.....	40.00	\$1 25	\$50 00	\$50 00	
Delta.....	192.24	1 25	240 30	240 30	
Presque Isle.....	77.06	1 25	96 33	96 33	
Van Buren.....	40.00	1 25	50 00	50 00	
Totals .....	349.30		\$436 63	\$436 63	

SWAMP LAND.

TABLE No. 12.—Showing by Counties the amount of Swamp Land granted to Settlers for Homesteads, also Homesteads Patented to Settlers during the Year ending Sept. 30, 1884.

COUNTIES.	Licensed Acres.	Patented Acres.
Alcona.....	120 00	200 00
Allegan.....	80 00	46 73
Alpena.....	475 23	1,040 00
Antrim.....	80 00	120 00
Arenac.....		200 00
Charlevoix.....	80 00	40 00
Cheboygan.....	762 00	1,902 36
Clare.....	86 75	280 56
Crawford.....		432 49
Delta.....	173 25	
Gladwin.....	360 00	80 00
Grand Traverse.....	120 00	
Huron.....		200 00
Iosco.....	80 00	320 00
Isabella.....		160 00
Kalka-ka.....	40 00	200 00
Manistee.....		160 00
Mason.....		280 00
Midland.....		160 00
Missaukee.....	40 00	844 76
Montmorency.....		240 00
Muskegon.....		80 00
Oceana.....	80 00	80 00
Ogemaw.....	80 00	160 00
Osceola.....	40 00	
Oscoda.....		40 00
Otsego.....		200 00
Presque Isle.....	720 00	3,114 72
Roscommon.....	200 00	80 00
Sanilac.....		280 00
Tuscola.....		40 00
Wexford.....		40 00
Totals.....	3,617 23	11,001 62

## UNIVERSITY LAND.

TABLE No 13.—Showing by Counties the amount of University Land Sold at Original Sale during the Year ending September 30 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid	Amount Due.
Kalamazoo .....	40 00	\$12 00	\$480 00	\$240 00	\$240 00

## DETROIT AND MILWAUKEE RAILROAD LANDS.

TABLE No. 14.—Showing by Counties the Number of Acres of Detroit &amp; Milwaukee Railroad Lands Sold during the Year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.
Barry .....	3,171½	\$2 00	\$6 35	\$6 35
do. ....	40.00	4 10	164 00	164 00
do. ....	40 00	5 10	204 00	204 00
Clinton .....	280.00	15	14 00	14 00
do. ....	40 00	10	4 00	4 00
do. ....	240 00	1 25	300 00	300 00
do. ....	40.00	1 30	52 00	52 00
do. ....	40.00	1 35	54 00	54 00
do. ....	.86	-----	3 00	3 00
Eaton.....	120 00	1 25	150 00	150 00
Gratiot.....	225.95	05	11 30	11 30
do. ....	200 00	10	20 00	20 00
Ionia.....	480.00	10	48 00	48 00
do. ....	23.99	1 25	29 99	29 99
Kent .....	31.25	05	1 56	1 56
do. ....	40.00	70	28 00	28 00
do. ....	.38	1 50	57	57
Montcalm.....	440.00	10	44 00	44 00
do. ....	200.00	1 25	250 00	250 00
Muskegon .....	40.00	05	2 00	2 00
do. ....	4,108 99	10	410 92	410 92
do. ....	1,318 38	1 25	1,647 95	1,647 95
do. ....	40.00	2 30	92 00	92 00
do. ....	40.00	3 70	148 00	148 00
do. ....	40.00	5 35	214 00	214 00
Ottawa.....	1,803.00	10	180 50	180 50
do. ....	4,661.34	1 25	5,826 69	5,826 69
do. ....	120.00	1 35	162 00	162 00
do. ....	40.00	1 40	56 00	56 00
do. ....	80.00	1 45	116 00	116 00
do. ....	40.00	1 50	60 00	60 00
do. ....	89.04	1 55	138 01	138 01
do. ....	40.00	2 00	80 00	80 00
do. ....	40.00	2 05	82 00	82 00
do. ....	41.37	2 10	86 88	86 88
do. ....	40 00	2 50	100 00	100 00
do. ....	40.00	2 80	112 00	112 00
do. ....	42 00	3 00	126 27	126 27
do. ....	40.00	4 00	160 00	160 00
do. ....	40.00	4 05	162 00	162 00
do. ....	40 00	8 25	330 00	330 00
Saginaw.....	40 00	05	2 00	2 00
Shiawassee.....	141 80	05	7 09	7 09
do. ....	97.40	10	9 74	9 74
Total.....	15,551 01½	-----	\$11,696 85	\$11,696 85

TABLE NO. 15.—Recapitulation of Sales.

CLASS OF LAND.	Kind of Sale.	Acres.	Amount.	Amount Paid.	Amount Due.
Agricultural College.	Original.....	1.846.01	\$9,390 05	\$5,749 83	\$3,620 22
Agricultural College.	Forfeited .....	526 45	2,832 25	1,932 25	900 00
Primary School.....	Original.....	8,978.01	35,362 04	30,744 92	4,617 12
Primary School.....	Forfeited .....	1,791 27	7,378 58	5,458 74	1,919 80
Salt Spring.....	Original.....	68.92	275 68	275 68	.....
Salt Spring.....	Forfeited .....	80.00	320 00	240 00	80 00
State Building.....	Original.....	City lot.	1,500 00	375 00	1,125 00
Swamp .....	Original.....	172,689.88	118,535 16	118,265 16	270 00
Swamp .....	Forfeited .....	1,612.36	2,165 47	2,165 47	.....
Swamp .....	Homesteads pat'd	11,001.62	.....	.....	.....
University .....	Original.....	40.00	480 00	240 00	240 00
Detroit & Mil. R. R..	Original.....	15,551.01½	11,696 85	11,696 85	.....
Totals .....	.....	214,185.53½	\$189,936 08	\$177,163 94	\$12,772 14

SWAMP LAND.

TABLE NO. 16.—Showing by Counties the Number of Acres of Swamp Land Standing as Licensed to Homestead Settlers for the year ending September 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona.....	1,882.95	Manistee.....	1,073.88
Allegan .....	120.00	Manitou .....	138.50
Alpena.....	13,519.79	Mason .....	447.37
Antrim .....	347.04	Mecosta.....	40.00
Arenac .....	880.00	Menominee.....	833.63
Benzie.....	80.00	Midland .....	540.00
Charlevoix.....	476.55	Missaukee.....	2,680.03
Cheboygan.....	11,175.99	Montcalm .....	40.00
Clare .....	914.10	Montmorency.....	2,119.07
Crawford.....	1,377.29	Muskegon .....	26.00
Delta .....	316.07	Oakland.....	40.00
Eaton .....	40 00	Oceana .....	479.74
Emmet .....	840.00	Ogemaw .....	770.76
Gladwin .....	1,890.25	Osceola.....	335.20
Grand Traverse.....	1,158.39	Oscoda .....	560.00
Gratiot .....	513.25	Otsego.....	760.00
Huron .....	2,043.98	Presque Isle.....	14,575.55
Ingham .....	320.00	Roscommon.....	1,089.87
Iosco .....	1,600.88	Saginaw.....	80.00
Kalkaska.....	1,559.90	Sanilac.....	1,444.58
Lake .....	160.00	St. Clair .....	80.00
Leelanaw .....	120.00	Tuscola.....	1,400.00
Mackinac.....	281.02	Wexford.....	400.00
Total .....	.....		71,591.60

## SWAMP LAND.

TABLE NO. 17.—Showing by Counties the Amount of Swamp Land Reserved in Upper and Lower Peninsulas on State Road and Ditch Contracts, for the year ending September 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona .....	188.85	Leelanaw .....	160.00
Alpena .....	7,885.69	Manistee .....	476.00
Antrim .....	80.00	Mason .....	680.00
Arenac .....	40.00	Missaukee .....	2,342.05
Benzie .....	350.69	Montmorency .....	14,226.83
Cheboygan .....	1,260.75	Oceana .....	120.00
Crawford .....	160.00	Otsego .....	480.48
Emmet .....	689.06	Presque Isle .....	13,557.68
Grand Traverse .....	80.00	Roscommon .....	2,560.43
Iosco .....	2,640.00	Sanilac .....	565.63
Kalkaska .....	1,319.55	St. Clair .....	355.30
Lake .....	351.14	Wexford .....	201.92
Total in Lower Peninsulas .....			50,810.09
Ontonagon .....			57,562.65
Total in Upper and Lower Peninsula .....			108,372.74

## FORFEITED LANDS.

TABLE No. 18.—Showing by Counties the number of Acres of State Lands which Forfeited to the State during the Year ending September 30, 1884.

COUNTIES.	Ag'l College, Acres.	Primary School, Acres.	Salt Spring, Acres.	Swamp, Acres.	University, Acres.	Total.
Alcona .....				40.00		40.00
Allegan .....		40.00				40.00
Alpena .....	80.00			40.00		120.00
Antrim .....	40.00			40.00		80.00
Benzie .....		400.00				400.00
Berrien .....					15.68	15.68
Calhoun .....				78.50		78.50
Charlevoix .....		40.00		40.00		80.00
Cheboygan .....		130.41				130.41
Eaton .....				40.00		40.00
Lapeer .....		40.00				40.00
Leelanaw .....		20.60				20.60
Midland .....			40.00			40.00
Monroe .....		59.80				59.80
Oceana .....		200.00				200.00
Ottawa .....		80.00				80.00
Presque Isle .....				109.64		109.64
St. Clair .....				40.00		40.00
Tuscola .....				.65		.65
Wexford .....	80.00					80.00
Total .....	200.00	1,010.81	40.00	428.79	15.68	1,695.28

*TABLE No. 19.—Showing the Number of Acres of Forfeited Land of all Classes Vacant September 30, 1884.*

KIND OF LAND.	Acres.	KIND OF LAND.	Acres.
Agricultural College.....	9,056.57	Swamp.....	3,606.02
Asylum.....	1,282.98	State Building.....	40.00
Primary School.....	21,920.96	University.....	31.64
Salt Spring.....	200.00		
Total.....			36,138.17

*TABLE No. 20.—Showing the Amount of Money Received from the Sale of all Classes of Land, which have become Forfeited to the State up to September 30, 1884.*

KIND OF LAND.	Acres.	KIND OF LAND.	Acres.
Agricultural College.....	33,400.61	Salt Spring.....	3,704.14
Asylum.....	3,290.74	Swamp.....	27,427.22
Normal School.....	5,200.00	State Building.....	1,042.20
Primary School.....	198,878.08	University.....	16,574.41
Total.....			289,517.40

The amount received in the foregoing table would pay a minimum of \$3.01 per acre on all forfeited lands now vacant.

*TABLE NO. 21.—Showing the Amount of Matured Swamp Land Credit, September 30, 1884.*

Alpena and Montmorency Counties.....	\$100 00	
Alpena and Presque Isle Counties.....	2,974 43	
Bay and Tuscola Counties.....	13 33	
Charlot County.....	74 69	
Midland County.....	14 63	
Newaygo and Muskegon Counties.....	81 35	
Newaygo, Mecosta, and Osceola Counties.....	10 51	
Ottawa County.....	99 88	
Tuscola County.....	245 17	
		\$4,513 49
Lower Peninsula.....		18,170 08
Total in Lower Peninsula.....		22,683 57
Delta County—Range 18 West.....	5 88	
Upper Peninsula.....	844 46	850 34
Total.....		\$23,533 91

TABLE No. 22.—Showing Amount of Swamp Lands standing reserved on State Contracts, September 30, 1884.

20

APPENDIX.

NAME OF ROAD, ETC.	No. of Contract.	TO WHOM RESERVED.	Acres.	Amount.
LOWER PENINSULA.				
Allis State Road.....	24	Merritt Chandler.....	2,645.44	\$3,456.81
Alpena and Montmorency State Road.....	42	Alfred J. West.....	4,040.00	5,069.00
Bridgehampton and Custer State Ditch.....	31	do. ....	6,477.21	8,166.73
Dowagiac State Ditch.....	27	do. ....	2,895.36	3,619.21
Evergreen and Greenleaf State Ditch.....	46	John Wilson.....	2,379.66	3,064.58
Lynn State Ditch.....	1	Martin Conley.....	40.00	50.00
do. ....	1	E. W. Sparrow.....	681.92	852.40
Lynn & Mussey State Road.....	1	Thomas H. Bottomley.....	2,225.22	2,845.54
Manistee, Portage, and Bear Lake State Road.....	47	Merritt S. Cook.....	2,642.21	3,302.77
Missaukee County State Road.....	1	Thomas T. Caldwell.....	276.66	465.83
Oceana and Manistee State Road.....	34	Duncan Dewar & Charles G. Wing.....	9,089.95	11,392.45
Oqueoc Branch of the Duncan City & Alpena State Road.	23	James B. Patterson.....	2,697.99	3,372.50
do. do. ....	23	Robert Patterson.....	1,565.12	1,956.42
do. do. ....	23	August Kowalski.....	40.00	50.00
Petoskey & Gaylord State Road.....	18	Charles P. Sweet.....	2,018.75	2,583.44
do. ....	18	E. W. Sparrow.....	2,000.00	2,500.00
Port Sanilac & Tuscola State Road—New Appropriation..	2	Gurley Lester.....	842.92	1,053.67
Port Sanilac & Tuscola State Road & White Creek Ditch..	1	Adrian D. Taylor.....	80.00	100.00
Rush State Ditch.....	20	E. W. Sparrow.....	610.47	763.10
Torch Lake and Alpena State Road. East Division.....	15	J. H. Moores.....	713.49	981.86
Torch Lake and Alpena State Road.....	41	A. J. West and C. B. Peck.....	4,799.17	5,998.96
Tuscola and Saginaw Bay State Road.....	14	William O'Connor.....	1,520.00	1,900.00
Watertown State Ditch.....	49	Wildman Mills.....	528.55	1,057.10
Total Lower Peninsula.....		.....	50,810.09	\$64,573.37
UPPER PENINSULA.				
Baraga and Ontonagon State Road.....	1	Baraga and Ontonagon Counties.....	57,562.65	71,953.32
Total.....		.....	108,372 74	\$136,526.69



# REPORT

OF THE

STATE SWAMP LAND ROAD COMMISSIONER

OF THE

STATE OF MICHIGAN,

FOR THE YEARS 1883-84.

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BY AUTHORITY.

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LANSING, MICH.:

W. S. GEORGE & CO., STATE PRINTERS & BINDERS.  
1885.



# REPORT.

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STATE SWAMP LAND COMMISSIONER'S OFFICE. }  
*Lansing, Michigan, December 31, 1884.* }

TO HON. JOSIAH W. BEGOLE,

*Governor of the State of Michigan:*

SIR—In compliance with the statute in such case made and provided, I beg leave to present to you, and through you to the Legislature of the State, soon to assemble, a full report of my acts and doings as Commissioner, covering however all business transacted since September 30, 1882, to this date. Inasmuch as the practical disposition of all swamp lands, of any real value, must soon terminate the active duties of this office, I have delayed my report, desiring to embrace the period mentioned, and for a like reason I deem it not inappropriate to briefly review the National and State Legislation, by which our State road system has been fostered and partially developed.

## LEGISLATION.

Congress, by act approved September 28, 1850, provided as follows:

"To enable the several States (but not including Kansas, Nebraska, and Nevada) to construct the necessary levees and drains to reclaim the swamp and over-flowed lands therein, the whole of the swamp and over-flowed lands made unfit thereby for cultivation, and remaining unsold on or after the 28th day of September, A. D. 1850, are granted and belong to the several States, respectively, in which said lands are situated."

The act further provided for patenting said lands to the several States entitled thereto, and that the proceeds thereof, whether derived from sale or by direct appropriation in kind, should be applied by the State exclusively, as far as necessary, to reclaiming said lands, by means of levees and drains.

Several years elapsed before our State availed itself of this munificent donation, which no doubt appeared at the time very mythical in character, for it was generally believed in those days, and even as late as 1859, that Northern Michigan, at least, was yet in a formative condition and practically uninhabitable.

But the Legislature of 1859, by act approved February 12, of said year, set the machinery in motion necessary to utilize the Congressional grant made nearly nine years before, and to that end construed its restrictive provisions, in the following preamble:

"WHEREAS, The act of Congress of September 25, 1850, granting to this State certain lands known as swamp lands, requires said lands, or the proceeds thereof, to be applied, so far as necessary, to the purpose of reclaiming said lands;" and

"WHEREAS, In the opinion of the Legislature, one of the most efficient means of

effecting that end is the construction of roads, with proper ditches and drains, through the more unsettled parts of the State, where such lands are chiefly situated, therefore be it enacted, etc."

The act provided for laying out certain designated roads by commissioners to be appointed by the Governor, by and with the advice and consent of the Senate, for the term of three years, unless sooner removed; and each commissioner had the sole charge of the road for which he was so appointed. Various amendments were adopted and finally in 1865 the office of general Swamp Land Commissioner was created.

By act 76 of the session laws of 1867, provision was made for the appointment of a Commissioner, to be known as the "Swamp Land State Road Commissioner," to hold his office during the pleasure of the Governor, at a salary of two thousand dollars per year. Under this act Lorenzo B. Curtis was appointed as the first Commissioner and held his office until by act 177 of the session laws of 1871, a Board of Commissioners, consisting of two members, was created, while the office of Swamp Land State Road Commissioner for the Upper Peninsula was retained.

#### FIRST OFFICIAL REPORT.

The first official report of the workings of the office created by the act of 1867, was made by Commissioner Curtis, of date January 1, 1869. This report covers the last eight months of 1867 and all of the year 1868, and presents by means of tabular statements a history of the State Road department and a statement of its then condition. Commissioner Curtis seems to have realized the importance of his office and the magnitude of the interests committed to his charge, and as showing the manner in which millions of acres of this vast domain had been expended, I quote briefly from said report, as follows:

"I have endeavored to make the tables herein given so full and exhaustive, that it would show the exact condition of all the roads and ditches for which appropriations have been made; but the task has been rendered difficult, if not impracticable, by the failure of former Legislatures to provide some means of systematizing these extensive internal improvements, and keeping a full general history of each appropriation, from the first. In many cases the Local Commissioners have kept no sufficient record of contracts, or the work performed under them; and generally what had been kept, did not find its way to the hands of a successor in the office. Many of the diagrams and field notes of surveys are extremely imperfect, and, in some instances, none can be found on file.

"It has been found necessary in several cases, to order re-surveys. It had been the policy of some Local Commissioners to let a contract to one party for 'chopping out and clearing,' to another for 'building causeways,' and to still another for 'stumping and grading,' and all covering the same piece of road—which rarely failed to waste the appropriation, and confuse the history of the road. In some cases the acceptances of work have been so indefinite, as to make it impossible to find what particular portion of the job had been completed; and sometimes a personal inspection fails to answer the query, 'Where was the work done?' With this state of things existing more or less over about four thousand miles of roads and ditches, upon which have been expended hundreds of thousands of dollars—without ever once having a balance sheet—it may not be difficult to understand why this report cannot be concise and definite, as such a document should be; and yet I am confident that where all the items could not be obtained with exactness, they have been so approximated as to show, *very nearly*, the present condition of the appropriations and expenditures, and the state and progress of the work."

#### SUGGESTIVE FACTS.

Some suggestive facts are found in this report, a few of which I will reproduce. Up to January 1, 1869, 3,830,810 acres of land, valued at \$4,738,513, had been appropriated by the Legislature and Board of Control for the construction of roads, ditches, and other improvements. The approximate length of

said roads was 3,910 miles and the amount appropriated for ditches and other improvements—length not given—was \$365,247, leaving \$4,443,266 as the cost to the State of 3,910 miles of road, making an average cost of about \$1,131.00 per mile. This computation is made upon the basis of \$1.25 per acre for the land, but Commissioner Curtis, in his report, in recommending the enactment of a "Graduation Law," under which the remaining lands should be placed in market, says, "It is well-known that many of these lands, in the hands of private parties, would readily command from \$5 to \$10 per acre," and he suggests for the first year, a minimum price of \$5, for the second, \$2.50, and thereafter \$1.25 per acre for the remaining lands. The Commissioner challenged the attention of the Legislature to a flagrant abuse of the laws providing for homestead entries and the "one-fourth payment" system, using this emphatic language:

"I am satisfied that a very large majority of the lands now being taken under these laws are not for actual settlement or improvement, but as a cover for stripping them of valuable timber—a practice already very general in many parts of the State and carried on by irresponsible parties."

The second report of Commissioner Curtis, made January 2, 1871, covers the years 1869 and 1870, and is replete with valuable suggestions. He reiterates his warning against the fraudulent use of the homestead and "one-fourth payment" laws and recommends their repeal, as also of other legislation which directly or indirectly diverts the swamp land grant from the use designed by Congress in making the same. In an appendix to the report the Commissioner shows that 216,531 acres of these lands, valued at \$270,665 had then been conveyed by the State, out of the regular order, not having passed through the books of the Auditor General.

#### A BOARD OF COMMISSIONERS CREATED.

The law of 1871, creating a Board of Commissioners, having taken effect, the next report of date October 1, 1872, is made by Lorenzo B. Curtis and Joseph B. Haviland, composing said board, and Samuel H. Selden, Commissioner for the Upper Peninsula. The reports for 1873 and 1874 are made by Commissioners Haviland and Selden, and David J. Evans, who took the place of Commissioner Curtis on the board. In the 1873 report reference is again had to the stripping of homestead and "licensed" or "part paid" lands, of valuable timber and their subsequent abandonment or forfeiture to the State.

#### THE PRESENT OFFICE CREATED.

Act 182 of the public acts of 1875, reduced the number of commissioners to one and created the present office of "State Swamp Land Commissioner." The Governor was vested with the power of appointment and the term of the Commissioner was fixed at two years, unless sooner removed by the appointive power. Under this act Joseph B. Haviland filled said office until in the discharge of its duties he contracted or intensified a disease, by exposure to inclement weather, which terminated his life on the 9th day of December, 1881. The record of Mr. Haviland shows him possessed of a desire to fully perform the duties of his office and, dying, as he did, at his post of duty, it is fitting that in this closing report from the department he so ably managed, it should bear witness to the value of his official services as Commissioner. The pioneer settlers of Northern Michigan will long remember him for his unselfish labors in their behalf.

## GOVERNOR BEGOLE'S VETO.

An examination of these last named reports shows that at the close of the fiscal year, ending September 30, 1875, there remained under contract and uncompleted, 38 miles and 57 rods of road in the Lower Peninsula on which there was to become due on final acceptance \$13,254.15. One contract was outstanding in the Upper Peninsula, but this had been suspended by the Board of Control during the previous April. On September 30, 1876, the number of miles had increased to 70½; in 1877, to 110 miles and 213 rods; in 1878, to 144 miles and 95 rods, and in 1880, to 234 miles, with \$242,074.31 to become due for unaccepted work.

The vacancy caused by the death of Commissioner Haviland was filled by the appointment of Fred. J. Meech of Norwood, Michigan, whose report for the two fiscal years ending September 30, 1882, shows that there then remained under contract and uncompleted, 270 miles 9 chains and 74 links of road, besides a number of ditches, and that the amount to become due on final completion and acceptance of said work, was the sum of \$268,757.82. From the date of this report to January 1, 1883, additional work had been placed under contract, amounting to 11 miles and 75 chains, the aggregate contract price of which was the sum of \$1,600. From this summary it appears that the outstanding uncompleted work in charge of this office at date of my appointment, aggregated 282 miles 4 chains and 74 links of road and other work, besides a number of ditches, and river improvement schemes; on all of which there was to become due on final acceptance, the sum of \$333,601.12. I am thus particular in stating the status of the State Road department, because criticism was freely indulged in concerning the veto of a bill passed in 1883, abolishing this office and transferring its remaining business to the Commissioner of the State Land Office, and it may not be improper to suggest in this connection, that if the creation of said office in 1875, and its retention during the seven succeeding years tended to benefit the people, which I firmly believe, its attempted destruction at a time *when the work entrusted to its keeping amounted to over seven times as much as at date of its creation*, and to more than at any time during said seven years, would seem to have been unwise, and I am quite sure that the majority of the people in the "more unsettled portions of the State where the lands granted were chiefly situated," fully endorse the veto in question.

## CONTRACTS.

The Board of Control, composed of the State officers, some years since adopted a form of contract under which all State Roads have been constructed, excepting in two or three exceptional cases, where the conditions were modified somewhat in order to aid the local authorities in securing a highway, the amount of lands which the Board felt warranted in appropriating for that purpose being insufficient to construct as good a road as the regular contract called for. The provisions in the regular contract, regulating the manner of construction, are as follows:

"All the timber and brush within the limits (4 rods) of the road shall be well cut down; except that, wherever any continuous half mile or more of said road shall be on sandy or gravelly soil, so open and porous that water never stands thereon, only the center two rods need be cut out.

"Said road shall be thoroughly cleared and grubbed for a width of twelve feet on each side of the center of the same; and a road-bed sixteen feet in width (eight feet on each side of the center line of the road) shall be made of solid earth, high

enough to be at least one foot above the level of the water at its highest stage; and shall be rounded in the center, with a gradual slope, for carrying the water to the ditches on either side. On each side of said road-bed ditches shall be dug, at least four feet in width at the top, and of an average depth of at least twenty inches below the natural level of the ground, sufficient, in all places, to carry off the water freely from said road: *Provided*, That whenever said road shall cross gravelly or sandy land, as described in preceding paragraph, the said road-bed shall be cut, cleared, and grubbed for the width of eight feet on each side of the center line, as above specified, and shall be leveled to a smooth surface for the same width, without ditches: *And provided further*, That whenever said road shall cross swampy or marshy ground, with muck soil, after clearing and grubbing the ground as aforesaid, the said ditches shall be opened as aforesaid, and the earth removed therefrom shall be thrown into the road-bed, and then leveled off; and upon the same shall be laid (crosswise of the road-bed) rails of sound, durable timber, not less than four by six inches, and sixteen feet in length; or poles of sound and durable timber, not less than eight nor more than ten inches in diameter, and sixteen feet in length; to be laid in the center of the road-bed, and so compactly as to cover the ground, and form a good, substantial, and solid bed, which shall then be covered with sand, gravel, or other solid earth, free from muck, to the depth of at least twelve inches; the grading to be in all cases of sufficient height to form a dry road-bed. No timber shall be left within two feet of the outside of the ditches on either side of said road-bed: *And provided further*, That the road-bed in all cases shall be thoroughly plowed and leveled to a smooth surface, and seeded with timothy, at the rate of six quarts of seed per acre.

"There shall be all necessary culverts or sluices constructed, of sizes sufficient, in width and depth, to carry off the surface water freely, not less than eighteen feet in length, with sides of sound and durable flatted timber, and covered with sound pine or oak plank, or flatted timber, not less than three inches in thickness, and placed on strong and substantial bearings, to sustain the same. They shall be placed at such points as may be necessary to carry off the water freely from said road and as said Commissioner shall direct. Ample lateral ditches shall be constructed wherever the same shall be necessary to carry the water away from said road, and at such points, and of such dimensions, as said Commissioner shall direct.

"In the construction of the road, the grubbing shall be kept in advance of the ditches and grading at least forty rods.

"The grade of the road-bed, in ascending or descending, shall not exceed one foot in ten feet."

It will be seen that this contract called for a first-class road, and should this report chance to meet the eye of one who has the good or ill fortune to walk or drive over *most* of our Michigan State roads, and especially those built during the golden days of State road building, the query of Commissioner Curtis, found in the extract quoted from his report, of "Where *was* the work done?" will linger upon his lips and he will, if an honest man, ponder long and earnestly over the problem thus presented. It is not the province of this report to solve any such riddles. In two instances the present Board of Control has, during the past year, authorized the Commissioner to modify the terms of the regular contract, and in both cases the people will secure a good and substantial highway. Inasmuch as there may be similar opportunities in the future to thus *aid* townships in opening up a way out of the wilderness where the State cannot furnish enough land to do the work as well as the contract calls for, it is submitted that the form of the contract be made more elastic so as to secure the greatest amount of good from the remnant of lands left to dispose of. Had the law vested full discretion in the Board of Control to adapt contracts to the exigencies of the situation, I am satisfied that far greater benefits could have been secured to the settlers in our northern counties who have relied, in a great measure, upon this swamp land road system to link them with outside civilization. The result has been that while the contracts were of the most iron-clad character and if complied with must insure first-class roads, they seem in too many



instances to have been looked upon as mere matters of form, and not to be strictly construed or even substantially complied with. While I am well assured that prior to the advent of Commissioner Curtis, and in too many instances since, gigantic frauds have been perpetrated upon the people under the thin disguise of State road building, I also believe that during the past few years contractors have generally made but little money out of their contracts.

#### ACCEPTANCES.

The law provides for the acceptance of any two consecutive miles of road, in advance of final completion of contract, such acceptance being usually made by the local Commissioner in immediate charge of work, and verified by him. Such acceptance was required to show that the portion of road so accepted, "was fully completed in a good and workmanlike manner, and that the material used and all parts of the work were in accordance with the specifications of the contract." Such acceptance when approved by the State Swamp Land Commissioner and Board of Control, formed the basis for a warrant drawn by the Commissioner on the Auditor General in favor of the contractor, for 80 per cent of the contract price agreed to be paid for the accepted work. I have thus summarized the machinery used by the State to secure the construction of State roads, and it will be perceived that theoretically, it was well adapted to the end in view.

In too many cases, however, the practical workings of the system have proved defective, and, either from a want of judgment or other cause, road has been accepted in an unfinished condition, as hereinafter shown.

In two or three instances, I found the local commissioner acting as a sub-contractor, and then accepting his own unfinished work. In such cases the commissioner was relieved of his office, its duties being somewhat inconsistent with his relations to the contractor. Of course both might be honest, but the temptation to be otherwise seemed great.

#### A KNOTTY LEGAL QUESTION.

During the summer and fall of 1883, the Commissioner examined several roads in different parts of the State, traveling for that purpose over three thousand miles, six hundred of which were by the overland route, and soon ascertained that neither the letter nor the spirit of the contracts had been complied with in their construction. In fact, most of the contractors frankly admitted that the contract had not been considered as particularly binding, claiming that they had not expected to conform strictly to its provisions, but to build as good a road as the price paid would warrant. It having been the practice of the Board of Control to require a personal examination by the Commissioner of the *entire* road before its final acceptance, in August 1883 I made a careful examination of the Cheboygan and Cross Village, east and west division, the Ogemaw and Oscoda, and Mason county roads, reporting to the Board of Control their condition, and declining to approve of either as an entirety. Inasmuch as the Supreme Court was called upon to construe the law governing the acceptance of work in sections, as hereinbefore explained, I beg leave to incorporate one or more of my said reports herein for future reference. As stated, the Cheboygan and Cross Village road was divided into two divisions, and the following is a copy of my report upon the west division:



Lansing, Mich., Aug. 29, 1883.

Board of Control, Lansing, Mich.:

GENTLEMEN—On August 21, 1883, I examined the west division of Cheboygan and Cross Village road, commencing on line between Emmet and Cheboygan counties and running westerly to Cross village, and beg leave to report.

1. This division seems to have been accepted by Local Commissioner and approved by Commissioner and Board of Control, excepting center half of 14th mile, the acceptance of which by Local Commissioner is annexed hereto.

2. Most of this division of road is in a terrible condition. Timber is heavy and soil wet and clayey, much of the distance contractor has not cut out road to exceed twenty feet wide, and much of the way not over sixteen feet. A considerable portion of this part of the road is not crosswayed, and where a turnpike has been thrown up the road is almost impassable. The road is not properly ditched or drained. There are several hills on the road which are almost entirely ungraded and are impassable for heavy loads. Some brush crossway has been put in, and in some places short sticks have been used for crosswaying, which make road worse than if left alone. This road is the worst I have examined, and is not constructed according to the letter or spirit of the contract, and some portions are an imposition upon the public. For the reasons stated, I decline to accept or approve of road.

Respectfully,

W. D. FULLER,

Commissioner.

It so happened that the unaccepted portion of each of the roads named was well constructed, hence the acceptance by the local Commissioner of those sections, was approved, and by special reports, a sample of which is given, I declined to approve of or accept the entire road. The question then arose as to the construction of the law authorizing partial acceptances of road and upon a somewhat careful examination of its provisions I became satisfied that each partial acceptance, when approved by the Commissioner and Board of Control was *final* and *conclusive*, in the absence of fraud on the part of the contractor. The matter being referred to the Attorney General, that officer filed an opinion with the Board of Control, in which he held to the doctrine above stated, and that upon the acceptance and approval of the last section of any road, the aggregate partial acceptances amounted in law to a final acceptance and approval of the entire road, entitling the contractor to the balance due on his contract, including the reserve of 20 per cent.

The Commissioner of the Land Office declining to issue patents for the lands reserved upon the Ogemaw and Oscoda road, C. P. Sweet, the contractor, made a test case and applied for a mandamus commanding such issuance. His petition set forth all the facts which, if admitted, would warrant a decision upon the legal questions involved, and the Supreme Court at once ordered that a peremptory writ issue, as prayed for. The law having been thus settled against the State, the remaining roads were closed out pursuant thereto, although not built according to contract. The effect of this decision obliges the State to accept and pay for more than 100 miles of road, much of which in no manner conforms to the contract under which it was attempted to be built. Had the statute, while permitting partial acceptances, by way of estimates, provided that the same should not be final until the completion of the entire work called for by the contract, all of this trouble would, or could, have been avoided, and justice meted out to contractors and people.

#### TABULAR STATEMENTS.

Appended to this report will be found tabular statements, as follows:

No. 1. Showing the amount of work remaining under contract at close of fiscal year ending September 30, 1882, and the amount to become due thereon.

The length of unaccepted work was 270 miles 9 chains and 74 links, and the amount to become due on final acceptance, \$268,757.82.

No. 2. Showing work placed under contract from September 30, 1882, to September 30, 1884, by fiscal years. The Jordan Valley road is being built in part by township and private aid and the contract was modified, by consent of Board of Control, in some particulars.

No. 3. Showing what work has been accepted, approved, and paid for during the fiscal year ending September 30, 1883, and up to December, 31, 1884, namely 210 miles 21 chains and 29 links of road and other improvements, the contract price amounting to the sum of \$172,723.67.

No. 4. Showing what work remained under contract, December 31, 1884, and the amount to become due on final acceptance. Special reference is had to a more detailed statement of the condition of said unfinished work, hereinafter made.

No. 5. Showing contemplated work for which appropriations have been made by the Board of Control and not yet under contract. The low price of scrip and the character of the swamp lands remaining for contractors to select from in payment for said proposed work, have rendered the letting of contracts within the appropriation almost impossible, and the like causes will probably produce a similar result in the future.

No. 6. Showing by counties the number of acres of swamp land subject to entry, September 30, 1884. A critical examination of table No. 6 will show that of the 188,872.49 acres subject to entry but 39,330.43 acres were available in the Lower Peninsula and in the Upper Peninsula, 66,891.18 acres, making a total of 106,221.61 acres.

No. 7. Shows condition of swamp land market, September 30, 1884. The increase of land in the Upper Peninsula from 8,977.17 acres, September 30, 1882, to 66,891.18 acres in 1884, arises as follows: There were 90,000 acres of swamp land taken out of market a few years ago in order to enable the Menominee Railway Company to make its selections for building its road, and the unselected portion was restored to market in 1883. It is manifest that the swamp land in the Lower Peninsula is practically exhausted whether the contractors are or not.

No. 8. Shows names of Local Commissioners, with postoffice address of each, and title of work in his charge. Under my construction of the law the power to appoint Local Commissioners is vested in the State Swamp Land Commissioner and they hold their office during his pleasure. I am aware that a different practice has formerly obtained in this office, but an examination of Act 76 of the Session Laws of 1867, which in so far as it affects the rights, powers, and duties of this office, is incorporated into the existing Statute by the 1871 Act, clearly sustains the views expressed. Hence, all Local Commissioners hold their position as stated, and I desire here to bear testimony to their faithful and diligent service for the State during the two years ending with this report, or since their appointment. Much depends upon the Local Commissioner, and I can truly say that the gentlemen named have not been found wanting.

#### OUTSTANDING CONTRACTS.

Table No. 4 shows the character and amount of unfinished work in charge of this office, but some of the contracts therein mentioned demand more specific notice.

## ALLIS ROAD.

The contract for building this road was approved January 25, 1882, and was by its terms to be completed December 1, 1883. It covers 17 miles and 29 chains of road, and the contract price is \$6,945.00, payable in swamp land in the Lower Peninsula. The road runs for most of the way through hard timbered farming lands, and the contractor has, as I am informed, made very favorable selections therefrom upon his contract. I examined about fifteen miles of this road in October, 1883, claimed by the contractor to be finished and ready for acceptance, and found the same something more than one-half completed. At the meeting of the Board of Control November 1, 1883, I made an oral report of the condition of the road, and by consent of the Board gave to the contractor an *estimate* acceptance which was approved by the Board, and thereupon drew a warrant upon the Auditor General, as follows:

“I hereby certify that Merrit Chandler, contractor on the Allis Swamp Land State Road, has performed an amount of work on said road under his contract, No. 24, equivalent to one-half of all the work contemplated by said contract, as per special report made to the Board of Control and approved by it this day, and being an *estimate on the entire road*, and that he is entitled to your warrant for \$3,472.50, to be paid in State swamp lands in the Lower Peninsula according to the laws applicable to said road.”

This warrant was approved by the Board Nov. 1, 1883, and is the only acceptance given on said road. I am thus particular regarding this acceptance, having been informed that certain interested parties have treated this estimate on the *entire line* of said road as a final acceptance of 10 miles, 68 chains, and 12 links of the same, reserving twenty per cent. of the contract price per mile as provided in the contract. In the absence of the decision of the Supreme Court in Sweet's case, this might be unimportant, but in view of the law as settled by the court, it becomes vastly important to the State, and I desire to protest respectfully against any such forced construction of the warrant given, it being distinctly stated and understood by all interested that I refused to approve or accept of any single mile, or number of miles, as finished according to contract. By a special report, of date December 9, 1884, the local Commissioner reports the road in no better condition than when examined as aforesaid.

## ALPENA AND MONTMORENCY ROAD.

This contract was approved September 5, 1882, and was to be completed November 1, 1883. It covers a section of the Alpena and Montmorency State Road, 5 miles and 40 chains in length, and was designed to connect Hillman, the county seat of Montmorency county, with the State and township roads leading into Alpena.

The contract price is \$800 per mile and \$800 extra for the construction of a bridge on the route. This is one of the most important pieces of State Road in the State, as shown by the following petition, presented to the Board of Control November 1, 1883, signed by 59 residents of the eastern part of the county of Montmorency, and located at and near Hillman. The petition sets forth “that Alpena is our nearest shipping port and our principal market, and that the distance from Hillman to Alpena is about twenty-three miles by direct line, but by the nearest route we can now travel the distance is about twenty-six miles, and about eight miles of this road is so very bad during the fall and spring months that we are obliged to go by a route that makes the distance

between Hillman and Alpena about thirty-one miles, or about fourteen extra travel on every trip to Alpena and return." The petition shows a letting of contract to West, the contractor, and that no work had been performed thereunder. The petitioners requested that steps be taken to secure the early completion of this road. Having driven over the two routes described in the petition, and ascertaining that responsible parties were ready to build this road, I recommended the forfeiture of the West contract and the reletting of the work. The petition was laid upon the table, and on request of the contractor the time in which to perform the contract was extended to November 1, 1884. This time is now passed and nothing has been done upon the road. In addition to the price paid by the State, township aid to the amount of \$1,000 had been voted, and the contractor had received \$500 of same in the shape of a bond payable when road was built. The other \$500 had been raised, and the township claimed to be ready to pay the same when due. With this the State had nothing to do, however. No reflection is intended upon the action of the Board in this statement, but in justice to myself and the settlers interested it is made.

#### OCQUEOC BRANCH OF DUNCAN CITY AND ALPENA ROAD.

This contract was approved January 25, 1881, contractor, James B. Patterson. The line of the road is 15 miles 52 chains and 47 links in length, and the contract price \$14,990. The time limited for its performance was November 1, 1883. Frederick Denny Larke, a name not unknown to fame, was Local Commissioner until superseded by Thomas E. Shaw, in the fall of 1883. Inasmuch as my refusal to accept of this road has been the subject of some adverse criticism, I desire to state, briefly, the facts in the case. Prior to October 26, 1882, eleven miles of this road had been accepted by the Local Commissioner and approved and 80 per cent paid thereon. On May 29, 1883, an acceptance of the 12th and 13th miles was made by Commissioner Larke, but was not approved. Upon a personal examination of the road I found it not more than half completed, the defects being plainly set forth in Commissioner Shaw's special report hereinafter referred to, and which will best explain the present situation of this contract. Under date of November 25, 1884, Mr. Shaw reports as follows:

"I report the Ocqueoc Branch of the Duncan City and Alpena State Road as being no nearer completion than it was eighteen months ago. An effort was made this summer to deceive the Local Commissioner by covering up the stumps and roots left in the road and secure his acceptance; further than this, but little work has been done upon it this year. It is in a very bad condition, being about half done. Yet all of it has been accepted except the last  $4\frac{1}{2}$  miles. The trees were all cut off at the surface of the ground and the stumps and roots covered up. The *poorest* part of the road has been accepted, and a part so accepted and paid for that the contractor never built at all, as it passes over a portion of Little Traverse and False Presque Isle State Road, built by M. Chandler years ago. The distance saved to the contractor is 154 rods, and it appears to me that he never intended to build this road according to contract, as the road through swampy and low, wet land is only cut out two rods wide and only partly ditched, and the hills are so steep as to be almost impassable, and not a stump was properly taken out, but cut off as stated, the entire length of the road. The contractor failing to secure my acceptance of the  $4\frac{1}{2}$  miles, said he would wait a change of State Commissioners, that he might get an acceptance without further expense on his contract. The settlers are very desirous of having the road completed before it is accepted.

Yours truly,  
"THOMAS E. SHAW, L. C."

The price paid for building this road is nearly \$1,000 per mile, and the lands selected are valuable, as I am advised. The portion accepted is probably

beyond the control of the State, but the contractor can be made to finish the unaccepted  $4\frac{1}{2}$  miles, and there should be deducted from the amount unpaid on his contract the amount paid on account of the 154 rods of road he never built. I recommend that action be brought against the Local Commissioner who accepted said 11 miles of road, including the portion never built, to recover the damages sustained by the State. Such a procedure might create a novel sensation among contractors and Local Commissioners, but the results would prove highly beneficial to the public service.

#### OCEANA AND MANISTEE ROAD.

This contract was approved June 28, 1882, and provides for the construction of 24 miles 45 chains and 80 links of road, including a truss bridge over the Pere Marquette river and nearly a mile of crossway over flat and swampy land leading to the river bank and bridge. Messrs. Dewar and Wing, the contractors, have had considerable difficulty in following the strict terms of the contract, which should have been varied from the usual form and made applicable to this particular road and bridge. Finally the Board of Supervisors of Mason county, at the late October session, entered into a contract with the contractors and made an appropriation to aid in the work. After a personal examination of the bridge and swamp ground referred to, and aided by the ripe judgment and experience of Peter Eastman, Local Commissioner, I entered into a contract modifying the original one, and adapted to the nature of the work to be done, which has been approved by the Board of Control. I am happy to state that work has progressed rapidly under this modified contract, and while only a portion of the road has been accepted the greater part of the work called for is performed.

#### BARAGA AND ONTONAGON ROAD.

This road, as a matter of fact, is not under the supervision of this office. The appropriation was made to certain counties interested in having the road constructed, and the contractor claimed to have it completed some years since, but the Board of Supervisors of the respective counties protested against its acceptance. During the present year the matter of acceptance has been referred to a special committee appointed by the Board of Control of which L. H. Briggs, chief clerk to the State Land Commissioner, is a member, and on examination the committee refused to approve of and accept the road as completed according to contract. The contractor offering to perform the necessary work to entitle the road to acceptance, the whole matter was left in the hands of the committee and is thus removed from the jurisdiction of this office. The act authorizing the appropriation made provision for the appointment of such committee, and the road was never treated as one coming within the general statute regulating the construction of State Swamp Land Roads.

#### GENERAL REMARKS.

In closing this report, I deem it a duty as well as pleasure to bear witness to the painstaking and conscientious manner in which the Secretary of the Board of Control, Mr. L. H. Briggs, has performed the duties of his responsible position. Probably no man in the State is so intimately acquainted with the workings of the State Road Department as Mr. Briggs, and I am personally indebted to him for courtesies extended during my official term as well as data from the Land Office necessary to a full report.



## 14      **REPORT OF THE STATE SWAMP LAND ROAD COMMISSIONER.**

In this connection it is fit and proper to refer to the careful and systematic manner in which Mr. Frank Towns, clerk in the Swamp Land Office, has discharged his duties, which have been manifold in character and far greater in number than the casual observer might suppose. Some criticism has been indulged in because a clerk was employed in this office, but an examination of the work performed since January 1, 1883, and the results secured will disarm all honest critics. It is false economy in the transaction of public or private business to neglect the smallest details, and no competent business man would dream of handling one-fourth of the business transacted by this office during the past two years without competent assistance.

In conclusion, I desire to return my thanks to the gentlemen, one and all, composing the Board of Control, for the patient attention given to the business brought before them, and can testify to the zeal manifested by them to protect the interests of the State, and also of all others interested. The grant of lands made in 1850 is practically exhausted, and while all has not been accomplished therewith which, in my judgment, ought and might have been secured to the people, still thousands of happy homes have been founded along the highways constructed by means of this swamp land grant.

My duties have called me into almost all of the northern and western counties, as well as those along the Huron shore and into the Upper Peninsula, and the observation thus had satisfies me that Michigan will at no distant day march at the head of the column of states.

Very respectfully yours,

**WILLIAM D. FULLER,**  
*State Swamp Land Commissioner.*

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# TABULAR STATEMENTS.

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## REPORT OF THE STATE SWAMP

TABLE NO. 1.—Showing amount of work remaining under contract at close of fiscal year ending September 30, 1882, and the amount to become due thereon.

Number.	TITLE OF WORK.	NAMES OF CONTRACTORS.	Number of Contract.	Length.			Total Amount to Become Due.	Time for Final Completion of Contract.	Mileage.
				Miles.	Chains.	Links.			
1	Albia Road	Merritt Chandler	24	17	29	---	\$6,945 00	Dec. 1, 1883	1
2	Antrim and Kalkaska Road	Philo M. Russell	43	3	---	---	2,400 00	Dec. 15, 1883	2
3	Alpena and Montmorency Road	Bolton, McKee & Collins, assignees	1	6	---	---	8,772 00	Oct. 1, 1883	3
4	Alpena and Montmorency Road	Alfred J. West	43	5	40	---	8,300 00	Nov. 1, 1883	4
5	Alpena and Posen Road	John D. Sheehy	22	4	65	---	5,702 81	Nov. 1, 1882	5
6	Angle Ditch	John King	26	1	---	---	1,200 00	Dec. 1, 1883	6
7	Royne City and Springvale Road	Archibald McMillan	32	1	64	---	8,979 23	Dec. 1, 1882	7
8	Bridgehampton and Cuater Ditch	Alfred J. West	31	12	---	---	9,360 00	Dec. 1, 1882	8
9	Cass River and Bay City Road	Alfred J. West & Charles B. Peck	10	---	59	95	9,719 00	Dec. 1, 1881	9
10	Cheboygan and Cross Village Road, east division	Charles P. Sweet	1	2	53	---	4,378 11	Aug. 1, 1881	10
11	Cheboygan and Cross Village Road, west division	Robert Robinson	2	---	64	87	3,322 48	Dec. 1, 1882	11
12	Dowagiac Ditch	Alfred J. West	37	5	33	36	4,000 00	Dec. 1, 1882	12
13	Duncan City and Alpena Road	Henry Clothier	44	8	9	---	6,400 00	Dec. 1, 1883	13
14	Florence Ditch	Sydney Johnson	29	2	69	81	1,800 00	Sept. 1, 1883	14
15	Glifford Ditch	Charles Glasier	1	2	28	20	2,028 20	Dec. 31, 1883	15
16	Ingham and Bunkerhill Ditch	Henry D. Cole	30	2	79	5	1,795 16	Nov. 1, 1882	16
17	Lee Township Drain	Charles Smith & Thomas Davison	13	3	---	---	2,267 91	Dec. 1, 1882	17
18	Long Lake Drain	Jonathan S. Strawser	33	---	44	---	1,000 00	Dec. 1, 1883	18
19	Lynn Ditch	Martin Conley	1	3	30	18	1,537 60	Sept. 26, 1882	19
20	Lynn and Mussey Road	Thomas T. Caldwell	1	4	68	15	3,881 50	Nov. 1, 1883	20
21	Mason County Road	Nell McEachin	1	2	40	---	5,107 52	Oct. 15, 1882	21
22	Massaukee County Road	Duncan, Dewar & Charles G. Wing	33	2	40	---	2,487 20	Oct. 1, 1881	22
23	Novesta Ditch	Charles P. Sweet	34	24	45	80	1,380 00	Jan. 1, 1883	23
24	Oceana and Manistee Road	James B. Patterson	1	15	54	42	11,429 00	Nov. 1, 1884	24
25	Ogemaw and Oscoda Road	Charles P. Sweet	23	9	52	47	7,867 31	Nov. 1, 1882	25
26	Oscoda Branch of the Duncan City and Alpena Road	Charles P. Sweet	18	13	40	---	10,394 18	Nov. 1, 1883	26
27	Petoskey and Gaylord Road	Gurley Lester, assignee	9	4	---	---	14,055 52	Sept. 1, 1882	27
28	Port Sanilac and Tuscola Road	Merritt Chandler	8	1	64	52	2,023 00	July 15, 1881	28
29	Prosquo Isle and Little Traverse Road, west division	Charles E. Jennison & Chas. O. Fitzhugh	37	1	83	75	4,095 20	Sept. 1, 1882	29
30	Quanicassac and Cheboyganing Ditch	Chas. O. Fitzhugh & Henry O. Ripley	38	2	9	---	8,483 34	Feb. 1, 1883	30
31	Quanicassac and Cheboyganing Ditch	William Sawyer	30	2	---	---	2,000 00	Nov. 1, 1883	31
32	Rush Ditch	William H. Cady	31	2	---	---	400 00	Nov. 1, 1883	32
33	Thunder Bay Branch of Duncan City and Alpena Road	Jacob Strzelecki & Joseph Talaska	19	2	---	---	3,224 46	Oct. 1, 1883	33
34	Torch Lake and Alpena Road, east division	Daniel Carter	1	0	---	---	4,535 44	Aug. 1, 1883	34
35	Torch Lake and Alpena Road, east division	Alfred J. West, assignee	16	0	---	---	6,100 00	Nov. 1, 1882	35
36	Torch Lake and Alpena Road	William S. Hartwell	36	2	44	23	947 59	Nov. 1, 1882	36
37	Torch Lake and Alpena Road	Alfred J. West & Charles H. Peck	41	0	---	---	7,990 00	Dec. 1, 1882	37
38	Tuscola and Maginaw Bay Road	William O'Connor	14	1	52	12	1,871 63	Dec. 1, 1882	38
39	Wither Township Ditch	John B. McLean	40	3	29	50	3,064 50	Sept. 1, 1883	39
40									40
Total in Lower Peninsula							\$174,531 93		37



UPPER PENINSULA.		Joseph B. Davis							
Baraga and Ontonagon Road.....	1	30	69	37	572,000 03				
Day's River and Bay De Noquet Road.....	1	31			23,201 00				
Total in Upper Peninsula.....		61	69	37	394,301 00				
Grand Total.....		270	9	74	9288,757 89				

TABLE NO 2—Showing the amount of work placed under contract during the fiscal years ending Sept. 30, 1883, and Sept. 30, 1884.

TITLE OF WORK.	NAME OF CONTRACTORS.	No. of Contract.	YEAR ENDING SEPT. 30, 1883.				YEAR ENDING SEPT. 30, 1884.				When to be Completed.	Enabling Act.
			Length.			Contract Price.	Length.			Contract Price.		
			Miles.	Chains.	Links.		Miles.	Chains.	Links.			
Evergreen and Greenleaf Ditch.....	John Wilson.....	46	4	75		\$3,300				Jan. 1, 1885	132 of 1879	
Grand and Portage River Improvement..	Robert T. Todd.....	45	11	73		1,600				Oct. 1, 1883	128 of 1881	
Manistee, Portage and Bear Lake Road....	Merritt S. Cook.....	47	10	4	72	6,400				Dec. 31, 1881	152 of 1881	
Pavilion Township Improvement.....	Alfred J. West.....	48	3	33		2,160				Dec. 1, 1884	108 of 1881	
Watertown Ditch.....	Wildman Mills.....	49	5	66		2,800				Nov. 1, 1884	108 of 1881	
Alpena and Posen Road.....	George Appleford.....	53						4	40	Dec. 1, 1884	83 of 1879	
Bridgeman and Custer Ditch.....		54						5		Dec. 1, 1884	82 of 1881	
Black River Improvement.....		50						3	46	April 15, 1885	14 of 1881	
Duck Lake Improvement.....	.....son.....	56						1	48	Dec. 1, 1884		
Jordan Valley Road.....	Solomon G. Isamon.....	55				Special Contract.		4		July 1, 1885		
Maple River Drain.....	John Henderson.....	51						6	50	Jan. 1, 1886		
Shiawassee River Improvement.....	Henry C. Thayer.....	52						2	30	Oct. 1, 1885		
			41	17	72	\$17,100 00		29	62			
Total for two years.....								71	0			

\* New appropriations.

† Henderson assigned this contract to Colin McCormick, April 9, 1884.

## REPORT OF THE STATE SWAMP

TABLE NO. 3—Showing what work has been accepted, approved, and paid for up to December 31, 1884.

TITLE OF WORK.	NAMES OF CONTRACTORS, ETC.	No. of Contract.	YEAR ENDING SEPT. 30, 1883.				YEAR ENDING DEC. 31, 1884.				Total Payments to December 31, 1884.	
			Length.		Amount Paid to Contractors.	Paid Local Contractors.	Length.	Amount Paid Contractors.	Paid Local Contractors.			
			Miles.	Links.						Miles.		
1 Alpena and Montmorency Road	Bolton, McRae & Collins	1	6		\$8,772 00						\$8,772 00	Com.
2 Antrim and Kalkaska Road	Philo M. Russell	45	3		2,400 00						2,400 00	Com.
3 Attle Road	Merritt & Chandler	24	4		3,792 00						3,792 00	Com.
4 Alpena and Posen Road		22	4		3,792 00						3,792 00	Com.
5 Alpena and Posen Road		53	1		1,800 00						1,800 00	Com.
6 Angle Ditch	James Gardner	30	1									Com.
7 Black River Improvement		50			11 45						10 50	Com.
8 Bangor and Monitor Ditch	Archibald McMillan	32										Com.
9 Boyne City and Springvale Road	Alfred J. West	31	3		1,878 00						3,976 23	Com.
10 Bridgehampton and Custer Ditch		54									10 50	Com.
11 Bridgehampton and Custer Extension Ditch	David Crorey	10	59								1,933 25	Com.
12 Cass River and Portage River	A. J. West & Chas. B. Peck	1	2		2,719 00						3,775 75	Com.
13 Cheboygan and Portage River	Chas. F. Sweet	1	2		1,437 37						4,408 11	Com.
14 Cheboygan and Portage River	Robert Robinson	2	30		177 45						3,494 48	Com.
15 Cheboygan and Emmet Co. Improvement	Alfred J. West	4			1,510 00						1,500 00	Com.
16 Duncan City and Alpena Road	Henry Clothier	44			27 15						6,437 15	Com.
17 Dowagiac Ditch	Alfred J. West	27	40		309 33						309 33	Com.
18 Day's River and Bay De Noquet Road	Benjamin Young	61									23,201 00	Com.
19 Duck Lake Improvement	Maxon & Ferguson	46			7 00					7 00	3,787 00	Com.
20 Evergreen and Greenleaf Ditch	John Wilson	30									647 00	Com.
21 Florence Ditch	Sidney Johnson	46									1,800 00	Com.
22 Gilford Ditch	Charles Gleaser	30									2,088 20	Com.
23 Grand and Portage River Improvement	Robert T. Todd	45			5 25						1,625 00	Com.
24 Ingham and Bunkerhill Ditch	Henry D. Cole	55			88 00						588 71	Com.
25 Indian River Improvement	Solomon G. Isamon	33									9 80	Com.
26 Jordan Valley Road	Jonathan Strawser	1	10		11 55						4,178 80	Com.
27 Long Lake Drain	Martin Conley	13	2								1,075 00	Com.
28 Lynn Ditch	Chas. Smith & Thos. Davison	51									589 03	Com.
29 Lee Township Drain	assignee.	47			23 85						2,393 91	Com.
30 Maple River Drain	G. McBain	1	3		7 00						3,410 40	Com.
31 Mason County Road	r Paul Lux	26									6,130 07	Com.
32 Minnetee, Portage, and Bear Lake Road		47			1,919 94						514 44	Com.
33 Milwaukee County Road		1			637 44						1,114 00	Com.
34 Novata Ditch	D. Dewar & Chas. G. Wing	15	44								85 29	Com.
35 Oceana and Manitowish Road	Chas. F. Sweet	20	5		5,019 43						3,016 91	Com.
36 Ogema and Oceola Road	Jas. R. Patterson	14	40		2,898 04						7,367 31	Com.
37 Ogishco Branch of Duncan City and Alpena Road	Chas. F. Sweet	14	40		5,494 04						3,441 84	Com.
38 Potlucky and (improved) Road		14	40		5,494 04						14,648 52	Com.

[illegible]

**\* Estimate.**

## Final.

TABLE NO. 4—Showing amount of work remaining under contract Dec. 31, 1884 and the amount to become due thereon.\*

TITLE OF WORK.		NAMES OF CONTRACTORS.	Time for Final Completion of Contract.
1	Allis Road.....	Merritt Chandler.....	30 Dec. 1, 1881. 1
2	Alpena and Montmorency Road.....	Alfred J. West.....	30 Nov. 1, 1884. 2
3	Bridgehampton and Custer Ditch.....	Alfred J. West.....	30 Nov. 1, 1884. 3
4	Bridgehampton and Custer Extension Ditch.....	David Orrey.....	30 Dec. 1, 1884. 4
5	Dowagiac Ditch.....	Alfred J. West.....	37 Dec. 1, 1884. 5
6	Evergreen and Greenleaf Ditch.....	John Wilson.....	30 Jan. 1, 1885. 6
7	Ingham & Bunkerhill Ditch.....	Henry D. Cole.....	15 Dec. 31, 1884. 7
8	Jordan Valley Road.....	Solomon G. Isamon.....	30 July 1, 1885. 8
9	Lynn Ditch.....	Martin Conley.....	30 Nov. 1, 1883. 9
10	Lynn and Mussey Road.....	Thomas H. Bottomly.....	30 Nov. 1, 1884. 10
11	Missaukee County Road.....	Thomas T. Caldwell.....	30 Oct. 1, 1882. 11
12	Manistee, Portage and Bear Lake Road.....	Merritt S. Cook.....	30 Dec. 31, 1884. 12
13	Novesta Ditch.....	Neil McEachin.....	19 Jan. 1, 1884. 13
14	Oceana and Manistee Road.....	Duncan, Dewar & O. G. Wing.	4 Nov. 1, 1884. 14
15	Ocqueoc Branch of Duncan City and Alpena Road.....	James B. Patterson.....	4 Nov. 1, 1883. 15
16	Port Sanilac and Tuscola Road.....	Gurley Lester, assignee.....	0 July 15, 1881. 16
17	Pavilion Township Impro't	Alfred J. West.....	0 Dec. 1, 1884. 17
18	Rush Ditch.....	William Cady.....	0 Nov. 1, 1884. 18
19	Shiawassee River Improve't	Henry O. Thayer.....	9 Oct. 1, 1885. 19
20	Torch Lake and Alpena Road.....	Alfred J. West, assignee.....	0 July 1, 1884. 20
21	Torch Lake and Alpena Road.....	A. J. West & Chas. B. Peck...	0 Nov. 1, 1884. 21
22	Tuscola and Saginaw Bay Road.....	William O'Connor.....	3 Oct. 10, 1884. 22
23	Watertown Ditch.....	Wildman Mills.....	0 Nov. 1, 1884. 23
Total.....			3 .....

\* It should also be considered, in figuring the amount of work remaining unfinished, that several acceptances were made as estimates on the entire work, the Commissioner not choosing to accept any particular portion until the whole should have been completed. In this manner an acceptance was made on the Allis Road, and the Torch Lake and Alpena Road, which, while appearing as "estimates," really dispose of an amount of work equal in length to about 15 miles and 40 chains. Also the Manistee, Portage and Bear Lake Road, about 14 miles in length, stands ready for acceptance, the Local Commissioner failing to get in his report on the same. And there are, perhaps, 30 miles besides of different kinds of work that is finished, but acceptances on which failed to reach here for approval, making in all about 59½ miles that should be deducted from the above total, and leaving as really unfinished about 50½ miles.

TABLE NO. 5—Showing projects in Lower Peninsula for which appropriations have been made by the Board of Control which are not under contract.

	Enabling Act.	Amount Appropriated,
Alpena and Montmorency Road.....	.....	\$1,600 00
Alpena County Ditch.....	110 of 1881.....	6,600 00
Evergreen and Austin Ditch.....	.....	4,719 70
Grand and Portage River Improvement.....	132 of 1881 .....	14,400 00
Gun River Improvement.....	99 of 1879.....	2,000 00
Newaygo and Northport Road.....	98 of 1881.....	1,200 00
Bangor and Monitor Ditch.....	222 of 1881.....	1,600 00
Allegan, Muskegon and Traverse Bay Road.....	44 of 1881.....	500 00
Lynn and Mussey Road.....	.....	1,600 00
Cedar River Improvement.....	88 of 1881.....	12,500 00
Indian River Improvement.....	125 of 1883.....	4,000 00
Total amount appropriated.....	.....	\$50,719 70

TABLE NO. 6—Showing by counties the amount of Swamp Land subject to entry, Sept. 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona.....	7,734.24	Keweenaw.....	80.00
Allegan.....	231.26	Lake.....	441.19
Alpena.....	19,865.17	Leelanaw.....	895.43
Antrim.....	120.00	Livingston.....	640.00
Arenac.....	80.00	Manistee.....	1,048.40
Bay.....	358.19	Manitou.....	1,402.75
Benzie.....	1,137.40	Mason.....	160.00
Calhoun.....	118.50	Mecosta.....	40.00
Charlevoix.....	200.00	Menominee.....	8,068.43
Cheboygan.....	7,961.67	Midland.....	148.17
Clare.....	671.51	Missaukee.....	4,071.68
Crawford.....	8,133.77	Montmorency.....	5,693.30
Delta.....	47,182.27	Newaygo.....	40.00
Eaton.....	250.90	Oceana.....	40.00
Emmet.....	3,601.56	Ogemaw.....	2,570.97
Genesee.....	40.00	Ontonagon.....	7,208.22
Gladwin.....	1,506.14	Osceola.....	97.88
Grand Traverse.....	800.00	Oscoda.....	1,036.87
Gratiot.....	120.00	Otsego.....	6,140.45
Ingham.....	360.00	Presque Isle.....	20,275.75
Iosco.....	6,167.92	Roscommon.....	13,707.28
Isle Royal.....	3,667.13	Saginaw.....	1,786.19
Jackson.....	80.00	St. Clair.....	530.13
Kalamazoo.....	40.00	Van Buren.....	80.00
Kalkaska.....	1,743.50	Wexford.....	280.02
Total in Lower Peninsula.....			121,263.69
Total in Upper Peninsula.....			67,608.90
Grand Total.....			188,872.49

## REPORT OF THE STATE SWAMP

TABLE NO. 7—A review of tabulated statements, showing condition of swamp land market, Sept. 30, 1884. \*

FOR LOWER PENINSULA.		
Vacant Swamp Lands, Sept. 30, 1884, 121,263.69 acres.....	\$151,579 61	
Swamp Lands reserved on contracts, Sept. 30, 1884.....	64,573 37	
Total.....		\$216,152 98
Work under contract, Sept. 30, 1884.....	\$92,586 66	
Matured Swamp Land scrip, Sept. 30, 1884.....	22,033 57	
Appropriations by Board of Control for work not under contract.....	50,719 70	
		\$165,339 93
Balance of Swamp Lands, Sept. 30, 1884, Lower Peninsula, 39,330.43 acres.		\$49,183 65
FOR UPPER PENINSULA.		
Vacant Swamp Lands, Sept. 30, 1884, 67,608.80 acres.....	\$84,511 00	
Swamp Lands reserved on contract, Sept. 30, 1884.....	71,863 32	
Total.....		\$156,374 32
Work under contract, Sept. 30, 1884.....	\$72,000 00	
Matured Swamp Land scrip, Sept. 30, 1884.....	850 34	
		\$72,850 34
Balance of Swamp Lands, Sept. 30, 1884, in Upper Peninsula, 66,891.18 ac's		\$83,513 98

\* This statement could not be brought down to Dec. 31, 1884, as the data necessary therefor could not be obtained.

TABLE NO. 8—Local Commissioners on State Roads, Ditches, etc., Sept. 30, 1884.

NAME.	ADDRESS.	TITLE OF WORK.
John M. Roberts.....	Cheboygan, Mich.....	Allis Road.
Selden W. Flanders ...	Alpena, Mich.....	Alpena and Montmorency Road.
Andrew Harshaw.....	Alpena, Mich.....	Alpena and Posen Road.
Alfred A. Dwight.....	Detroit, Mich.....	Bridgehampton and Custer Ditch,
Alfred A. Dwight.....	Detroit, Mich.....	Bridgehampton and Custer Ext'n Ditch.
Samuel W. Eaton.....	Spring Grove, Allegan Co., Mich..	Black River Improvement.
Lyman T. Rawson.....	Decatur, Van Buren Co., Mich....	Dowagiac Ditch.
Christopher Murphy ..	Greenleaf, Sanilac Co., Mich.....	Evergreen and Greenleaf Ditch.
Henry H. Bingham.....	Jackson, Mich.....	Grand and Portage River Improvement.
Daniel L. Crossman....	Williamston, Mich.....	Ingham and Bunkerhill Ditch.
William T. Empey.....	East Jordan, Mich.....	Jordan Valley Road.
John Shearsmith.....	Lynn, St. Clair Co., Mich.....	Lynn Ditch.
Alfred J. West.....	Capac, Mich.....	Lynn and Mussey Road.
Robert J. Porter.....	Plymouth, Mich.....	Missaukee County Road.
George W. Hopkins....	Bear Lake, Mich. ....	Manistee, Portage and Bear Lake Road.
Lawrence Van Dusen..	Owosso, Mich.....	Maple River Drain.
M. H. Qu ck.....	Cass City, Mich. ....	Novesta Ditch.
Peter Eastman.....	Sugar Grove, Oceana Co., Mich....	Oceana and Manistee Road.
Thomas E. Shaw.....	Shaw, Presque Isle Co., Mich.....	Ocqueoc Branch of Duncan City and Al-
		pena Road.
James S. Andrews.....	Gaylord, Mich.....	Petoskey and Gaylord Road.
James Minard.....	Lamotte, Sanilac Co., Mich.....	Port Sanilac and Tuscola Road.
Charles E. Morrison ...	Kalamazoo, Mich.....	Pavillion Township Improvement.
A. S. Munger.....	Bay City, Mich.....	Quannicassee and Cheboyganing Ditch.
Martin W. Willoughby	Owosso, Mich. ....	Kush Ditch.
Patrick Gallagher.....	Chesaning, Saginaw Co., Mich. ...	Shiawassee River Improvement.
Isalah Maines.....	Gaylord, Mich.....	Torch Lake and Alpena Road, E. Divis'n.
Isalah Maines.....	Gaylord, Mich.....	Torch Lake and Alpena Road.
James P. Fox.....	Gaylord, Mich.....	Torch Lake and Alpena Road.
J. S. Vandemark.....	Fair Grove, Mich.....	Tuscola and Saginaw Bay Road.
William Dawson... ..	Sandusky, Mich.....	Watertown Ditch.

WHEN COMMISSION EXPIRES—Local Commissioners' terms of office held during the pleasure of the State Swamp Land Commissioner.





# REPORT

OF THE

## STATE INSPECTOR OF ILLUMINATING OILS,

OF THE

## STATE OF MICHIGAN,

FOR THE

YEAR ENDING DECEMBER 31, 1884.

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BY AUTHORITY.

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LANSING, MICH.:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1885.



# REPORT.

OFFICE OF STATE INSPECTOR OF ILLUMINATING OILS, {  
Adrian, Mich., January 22, 1885. }

To His Excellency, RUSSELL A. ALGER,

Governor of the State of Michigan, and to the Honorable the State Board of Health:

GENTLEMEN—A provision of Sec. 3 of the law relating to the inspection of Illuminating Oils requires that “In the month of January in each year, the State Inspector shall make and deliver to the Governor of the State and Board of Public Health, annual duplicate reports of the inspections by himself and deputies, during the preceding calendar year.”

In conformity with above, I have the honor to submit a detailed report of the transactions of this department for the year ending December 31, 1884.

Following is an exhibit of the number of barrels of Illuminating Oil inspected during the year, the fees collected, salaries and expenses paid to deputies, and the names and postoffice address of such deputies:

NAME OF DEPUTY AND POSTOFFICE ADDRESS.	Barrels Approved.	Barrels Rejected.	Whole No. Bbls. Inspected.	Fees Collected.	Salary Paid.	Expenses Paid.	Total Paid.
O. L. Kinney, Detroit.....	44,668	298	44,966	\$5,845 58	\$1,200 00	\$112 90	\$1,312 90
Lewis Smith, Deerfield.....	5,711	90	5,801	754 13	788 18	385 80	1,151 98
C. L. Budd, Hillsdale.....	4,250	27	4,277	558 01	708 21	187 80	866 01
T. M. Sheriff, Kalamazoo.....	6,119	2	6,121	795 78	803 85	86 80	880 65
P. M. Kinney, Benton Harbor.....	3,579	63	3,644	473 72	664 11	129 20	793 81
James Vandenberg, Grand Rapids..	25,952	.....	25,952	3,373 76	1,198 90	6 30	1,205 20
Jno. G. Lee, Grand Haven.....	2,793	2	2,795	363 35	620 74	149 95	770 69
Michael Harrigan, Ionia.....	4,696	.....	4,696	610 48	724 91	6 50	781 41
W. W. Osborn, Lansing.....	2,981	5	2,986	388 18	623 93	147 35	771 28
W. W. Van Antwerp, Jackson.....	25,033	168	25,196	3,275 48	1,200 00	71 90	1,371 90
Damon Stewart, Flint.....	4,826	.....	4,826	627 38	734 65	72 40	807 05
Jno. O'Donnell, East Saginaw.....	20,553	231	20,784	2,701 91	1,162 90	87 55	1,250 45
Jed. Spaulding, Port Huron.....	5,959	3	5,962	775 06	794 98	73 10	868 08
F. L. Mason, Alpena.....	1,600	.....	1,600	203 00	425 15	74 90	500 05
J. V. Murdock, Marquette.....	9,405	115	9,520	1,237 60	971 75	317 55	1,289 30
James Ross, Hancock.....	3,791	9	3,800	494 00	436 97	60 30	497 27
I. H. McCollum, Ludington.....	847	.....	847	110 11	292 99	50 18	343 17
Rasmus Nellson, Manistee.....	420	16	436	53 68	278 50	8 50	287 00
Chas. Ripley, Sault Ste. Marie.....	783	.....	783	101 79	376 95	40 00	416 95
Rozelle Rose, Petoskey.....	1,393	14	1,407	182 91	498 97	93 85	592 82
E. L. Sprague, Traverse City.....	1,980	2	1,982	257 66	531 38	80 70	612 08
Totals.....	177,334	1,047	178,381	\$23,189 53	\$15,035 92	\$2,223 53	\$17,259 45

## REPORT OF THE

## OFFICE ACCOUNT.

The office expenses of State Inspector have been as follows :

State Inspector's salary.....	\$1,500 00
Traveling expenses.....	119 09
Postage and postal cards.....	23 67
Printing.....	20 50
Express, telegrams, etc.....	4 19
	<hr/>
	\$1,667 45
There was in my hands at date of annual report for the year 1883,	\$751 41

## RECEIPTS SUMMARY.

On hand at date of last report.....	\$751 41
Total receipts for the year 1884.....	23,189 53
	<hr/>
Grand total.....	\$23,940 94

## DISBURSEMENT SUMMARY.

Salaries and expenses of deputies.....	\$17,259 45
Salary and expenses of State Inspector.....	1,667 45
Paid State Treasurer, Jan. 23, 1885.....	5,014 04
	<hr/>
Total disbursements for 1884.....	\$23,940 94

The sum paid the State Treasurer and named in the following exhibit, represents the surplus above all expenses, that has accrued from fees collected for inspections, but in determining the surplus accumulation of 1884 there must be deducted from the amount covered into the State treasury, the sum of \$751.41, which amount came into my hands during the month of January, 1884, as the net surplus above expenditures for the month of December, 1883. Deducting the above amount, this month paid the State Treasurer, we find the surplus for 1884 to be \$4,262.63.

It will thus be seen that with the inspection fee at the present figure—thirteen cents per barrel—the revenue of the service is considerably in excess of its needs. An amendment of the inspection law, taking effect April 10, 1883, reduced the inspection fee from sixteen cents to thirteen cents for each barrel of oil inspected, the object being to bring the tax as nearly to the actual cost of the service as possible. At that time it was supposed that the object sought had been accomplished. The year 1883, however, developed a decided increase in the quantity of oil consumed in the State, as shown by the returns of the deputy inspectors, the increase over the consumption of the previous year being 19,256 barrels. Notwithstanding the reduction of about one-fifth of the former inspection fee per barrel, I was enabled to pay into the State treasury at the close of the year, the sum of \$2,359.62 as surplus above the cost of the inspection service to that date. During the year 1884 the increase in the consumption of Illuminating Oil in the State was more marked than that of the preceding year, the increase being 26,447 barrels. The annual increase of consumption of oil from the year 1877 to the close of the year 1884 has been as follows:

Year.	Barrels.
1877 .....	66,002
1878 .....	77,974
1879 .....	91,237
1880 .....	94,894
1881 .....	133,185
1882 .....	133,678
1883 .....	152,934
1884 .....	178,381

For the figures of the years prior to 1883, I am indebted to the last annual report of my predecessor, the Hon. Cyrus G. Luce.

#### CONCERNING THE INSPECTION FEE.

In the light of the above statistics, it is reasonable to suppose that the rate of increase in the consumption of Illuminating Oil shown in preceding years will be maintained wholly or partially, in the future, and a large surplus of fees be annually converted into the State treasury, unless the inspection fee be further reduced. The cost of the inspection service for the past year has been, as nearly as may be conveniently reckoned, ten and five-eighths cents per barrel. Since any greater sum than that necessary to defray the actual expenses of the service, is in the nature of an unneeded and therefore unjust tax upon the article consumed, I respectfully recommend the propriety of further lowering the inspection fee. Should the Legislature in its wisdom, see fit to act upon this suggestion, it should be kept in view that the fee shall be placed at a figure sufficient to insure an ample revenue for all the needs of the service, since the law as it stands at present makes no provision for the Inspector and his deputies in case the fees collected prove inadequate to the expenses of the service. Economy is well, but it should not be carried to the extent of crippling the needs of the department. The law regulating the test of Illuminating Oils is a beneficent one. It is a safeguard to life and property, and should be firmly upheld by the Legislature of the State. It is possible that should the ratio of increased consumption of oil be maintained during the present year, the inspection fee might be placed at ten cents per barrel, which is a very convenient sum to collect. But we have no other than presumptive assurance that the increase would be sufficient to enable the collection at ten cents per barrel, if a sum sufficient to meet the expenses of inspection. It would be entirely safe, however, to fix the fee at eleven cents per barrel, and I recommend a reduction to that figure.

#### OBJECTORS TO THE INSPECTION LAW.

There are to be met with in the State, persons who are opposed to the inspection law, as an invasion of the domain of trade and a burden upon commerce in oil, and desire its abolition. There exists no sufficient ground for this objection. The law was enacted for the protection of life and property against the light and gaseous oils formerly vended upon the market with such destructive and oftentimes fatal consequences. Before the enactment of the law, newspapers, in want of other exciting events, could rely confidently upon the "kerosene horror" to furnish the regular daily sensation. That period, fraught with danger to life and destruction to property, ended where the inspection law began. Its efficiency has been amply proven and the Legislature will not, I am sure, remove this safeguard of the people to satisfy any

clamor that a few persons may raise against it. So far as restraint upon commercial freedom is concerned, as well might the restrictions of the liquor law be removed, or the federal revenues abolished. The slight hindrance—which rarely occurs—to the sale and delivery of oil awaiting inspection, is not a valid pretext upon which to ask for the abolition of the law; neither is it a sufficient allegation that the tax is burdensome. The imposition of a tax of thirteen cents per barrel, for the protection of the public, is too slight a matter to be weighed against the security of the people against lamp explosions and the ignition of volatile oils and fluids when lamps are broken.

It is entirely safe to say that were the oil inspection law to be annulled, the people of the State of Michigan would pay in the increased insurance upon their property, many thousands of dollars annually, more than the present cost of the inspection service; and this increased tax would be paid directly by the consumers of oil, whereas the tax is now felt only by dealers, the sum per barrel being too small to be added fractionally to the gallon, half gallon, etc., sold to the consumer at retail. Most, if not all, of the States have in force an oil inspection law—a sufficient proof that the necessity for it is generally recognized. Nevertheless, as heretofore stated, it is right and proper that the tax be no more than sufficient to defray the necessary cost of the inspection service.

#### THE MICHIGAN TEST.

The oil law of this State requires a flash test of one hundred and twenty degrees by Fahrenheit's thermometer, the oil tester to be that adopted and recommended by the Michigan State Board of Health. It has been urged that this test is above the safety requirement, and that a lower test would equally well secure the object of the law. The subject is one that has engaged very careful attention on my part. From reports which have reached me of lamp explosions in States which permit the use of Illuminating Oil of a more volatile character, I have been unable to assure myself contrary to the opinion contained in my previous report, in which I said:

It has been thought by some that the legal flash test of oil should be placed lower than 120 degrees, the result sought being to cheapen the price and improve the illuminating quality of the oil. It is unquestionable that the lighter oils burn with greater brilliancy than oils of a higher test; but it also consumes more rapidly, and its comparative cheapness is merely apparent, and not real. The lower the test of the oil the nearer it approaches the danger point; the greater the liability to lamp explosions. Human life is too precious to be wantonly sacrificed. I am not prepared to admit the perfect safety of a reduction of the present test.

Concerning the quality of oil sold in the State and the remedy against an inferior article, I also said and may here repeat:

There has been during the past year much complaint of the poor illuminating quality of the oil sold in this State. \* \* \* \* Inquiry develops the fact that like complaints are made of the oil sold in other States, under the various systems regulating the test. That much oil of very poor illuminating quality is sold is not to be disputed. \* \* \* \* As good oil can be made of 120° test as of any other test, but so long as an indifferent article can be marketed at a very fair price, it is a sad waste of hope to expect anything better. The only means to compel the furnishing of a better article lies in the enactment of a chill test law sufficiently rigid to force the abandonment of paraffine adulteration. Such a law would secure the production of oil of proper illuminating power; but, on the other hand, the price would be considerably enhanced. It is doubtful therefore, whether the average consumer would be better satisfied than now, the additional cost of oil being taken into account.

In this connection I deem it proper to call attention to the probability that a considerable reduction of the test standard would be followed by increased

rates of insurance. Under the present law insurance companies feel entirely safe in regard to the Illuminating Oil used in Michigan. The same feeling is not likely to prevail under a reduction of the test standard.

#### CANCELLATION OF INSPECTION BRAND.

My report for 1883 contained the following, and further investigation of the subject in question confirms the opinion relating to it therein expressed. It is therefore reproduced :

A provision of the oil law requires the cancellation of the Michigan inspection brand on all empty barrels that have contained oil, before they are again placed in the market, and makes the sale of such barrels punishable by a fine in cases where the brand has not been erased. It was the evident design of the law to prevent dealers from defrauding the revenue by refilling the barrels with oil and passing it as inspected under the old brand. In my judgment the requirement of cancellation is unnecessary as to the purpose stated, while at the same time it opens the door to fraud in another direction. As the result of investigation, I find that oil barrels that have been used are not refilled till they have been reglued, recoopered, and repainted; the latter process being as well to remove the various devices, addresses, etc., as for the preservation of the barrel in a condition to prevent leakage. The packages would not therefore be refilled until repainted, if there were no legal requirement to cancel the inspection brand.

On the other hand it is rendered possible for a dealer to receive uninspected oil which he may so use and escape detection. If before offering his empty package for sale he removes the paint from a portion of each head, of the size of the branding plate, it is rendered very difficult to prove that the inspection brand has not been removed. If cancellation were not required, an empty oil package *without* the inspector's brand would be a competent witness that its contents had escaped inspection. I believe that the law in this regard should be amended.

#### DISTRICTS AND DEPUTIES.

On assuming the duties of State Inspector, I found the State divided into twenty-one districts, a deputy being assigned to each district. Though the inspections of oil have very largely increased, thereby laying more work upon the district inspectors, I have not added to the number of my assistants, the corps remaining numerically the same. The districts as at present constituted and the name of the deputy in each are as follows :

##### FIRST DISTRICT.

O. L. Kinney, Detroit—Wayne county and eastern part of Oakland county.

##### SECOND DISTRICT.

Lewis Smith, Deerfield—Lenawee and Monroe counties.

##### THIRD DISTRICT.

C. L. Budd, Hillsdale—Branch and Hillsdale counties, and all of the towns in St. Joseph county on the main line of the Lake Shore & Michigan Southern Railroad, and Constantine on Grand Rapids Division.

##### FOURTH DISTRICT.

T. M. Sheriff, Kalamazoo—Kalamazoo county, Three Rivers, Mendon, and Centreville in St. Joseph county, Plainwell and Otsego in Allegan county, Paw Paw, Decatur, and Lawton in Van Buren county.

##### FIFTH DISTRICT.

P. M. Kinney, Benton Harbor—Berrien and Cass counties, and Van Buren county with the exception of Paw Paw, Decatur, and Lawton.

##### SIXTH DISTRICT.

James Vandenberg, Grand Rapids—Kent and Newaygo counties.

**REPORT OF THE****SEVENTH DISTRICT.**

John G. Lee, Grand Haven—Ottawa and Muskegon counties, and Allegan county except Plainwell and Otsego.

**EIGHTH DISTRICT.**

Michael Horrigan, Ionia—Ionia, Clinton, and Montcalm counties.

**NINTH DISTRICT.**

W. W. Osborn, Lansing—Calhoun, Barry, Eaton, and Ingham counties.

**TENTH DISTRICT.**

W. W. Van Antwerp, Jackson—Jackson and Washtenaw counties.

**ELEVENTH DISTRICT.**

Damon Stewart, Flint—Genesee, Shiawassee, Lapeer, and Livingston counties, and western part of Oakland county.

**TWELFTH DISTRICT.**

John O'Donnell, East Saginaw—Saginaw, Bay, Arenac, Gratiot, Midland, and Tuscola counties.

**THIRTEENTH DISTRICT.**

Jed. Spalding, Port Huron—St. Clair, Macomb, Sanilac, and Huron counties.

**FOURTEENTH DISTRICT.**

F. L. Mason, Alpena—Alpena, Alcona, Iosco, and Presque Isle counties.

**FIFTEENTH DISTRICT.**

Vinton Murdock, Marquette—Marquette, Menominee, Delta, and Schoolcraft counties.

**SIXTEENTH DISTRICT.**

James Ross, Hancock—Houghton, Ontonagon, Baraga, and Keweenaw counties.

**SEVENTEENTH DISTRICT.**

I. H. McCollum, Ludington—Mason, Mecosta, Lake, Oceana, and Osceola counties.

**EIGHTEENTH DISTRICT.**

Rasmus Nielson, Manistee—Manistee county.

**NINETEENTH DISTRICT.**

Charles Ripley, Sault Ste. Marie—Chippewa county.

**TWENTIETH DISTRICT.**

Rozelle Rose, Petoskey—Cheboygan, Emmet, Charlevoix, and Mackinaw counties.

**TWENTY-FIRST DISTRICT.**

E. L. Sprague, Traverse City—Grand Traverse, Antrim, Benzie, Leelanaw, and Wexford counties.

**OBSERVANCE OF THE LAW.**

Generally throughout the State the inspection law is obediently and cheerfully observed in the use and sale of petroleum products for illuminating purposes. Yet Michigan, with fully 1,500 miles of lake and channel coast, presents an inviting field for a sort of smuggling trade in illegal oils. There



are numerous obscure points touched by lake craft, where oil might be landed and conveyed into the interior, without the fact coming to the knowledge of the inspector or his deputies. Such illegitimate traffic has frequently been prevented by the vigilance of the inspectors, and so far as I have been able to determine, no oil during the past year has escaped inspection, except in a single instance, in which case the offending party was prosecuted, convicted, and punished. The law in its present form fails to make that provision to enable thorough vigilance that is essential to absolutely guarantee consumers against uninspected oils sold for illuminating purposes. It permits of no compensation for a deputy inspector's time while employed in "discovery trips," and allows him in no case a reimbursement of expenses incurred, other than for "railroad, stage, or steamboat fare," hotel bills being excluded. Nevertheless such trips are frequently made, which, together with the watchfulness naturally kept by dealers upon each other, presents a tolerably effectual barrier to successful imposition.

#### GASOLINE.

A few years ago when the use of gasoline in stoves was becoming introduced, an attempt was made to legislate against it by the introduction of an amendment making punishable the use for "heating purposes" of petroleum products that were found below the test standard of Illuminating Oil. Under this amendment my predecessor, Hon. C. G. Luce, endeavored to bring prosecutions, but was met in each case with the legal opinion that under the form of the amendment the new provision could not be enforced. No prosecuting attorney being found who was willing to risk a prosecution, the effort to bring a test case was abandoned. I have therefore made no attempt to enforce a provision of law which is evidently a dead letter. The employment of gasoline for heating purposes has now become general and the devices for the safety of its use are so much improved that disasters from it are becoming very rare. I leave the subject without recommendation.

#### REJECTED OIL.

The number of barrels of oil rejected during the past year for failure to pass the legal test was considerably greater than that of the preceding year and was due in large measure to the destruction by fire of certain refineries accustomed to furnishing oil of the Michigan legal test. Other refineries were drawn upon to meet the deficiency, and the oil in some instances proved to be below the 120° standard. Generally, however, the oil made and shipped into the State by refining companies of known standing has proved reliable, the principal trouble arising from shipments by small and obscure firms, denominated by some as "shot-gun concerns." Such shipments have usually been in lots of a few barrels in a place and have been the occasion of considerable annoyance and trouble to dealers receiving them.

#### A FEE SCHEDULE.

I am informed that some persons interested in the sale of Illuminating Oils desire to secure a change to admit a graduated fee schedule, so that those who have large quantities of oil inspected at a time shall be granted lower rates than those having lesser quantities to inspect. The fee as now fixed bears equally upon all, the dealer having a single package of oil receiving the inspection thereof as cheaply as though it were a part of a greater number. It is urged in favor of a change that as the inspection of oil in large quantities

lessens the proportion of the inspector's traveling expenses as compared with the inspection of small lots scattered here and there, therefore the larger lots should receive inspection at a less price. It is true as set forth that the fewer the number of points to be visited by the inspector, the less will be the aggregate of traveling expenses and the cheaper the cost of the service. Were it possible to inspect the entire amount of oil consumed in the State at a single point, a less number of inspectors might perform the work and there would besides be no traveling expenses. So far as this side of the question goes, the theory of a graduated fee schedule is plausible. On the other hand, however, the fact that such a system would work a hardship to the smaller dealers who might desire to import oil directly from the refineries instead of from jobbers and agencies doing business in the State, should not pass unnoticed. Limited dealers paying a higher inspection fee than their larger-dealing competitors would be subjected to an unfair discrimination and consequent reduction of profits, and in the end be compelled to purchase inspected oil at the State agencies and jobbing points, or suffer the loss which a failure to do so must compel. Special or class legislation that draws a distinction between persons legitimately engaged in the same business or occupation, and benefiting one class at the expense of another, is not in accordance with the theory of our institutions. In my judgment the ends sought to be accomplished by the change in the oil law proposed to be made in this connection, are hardly a just and proper offset to the discrimination between dealers that must of necessity ensue.

#### CONCLUSION.

The act regulating the use and sale of Illuminating Oils in Michigan has proved a safe and salutary one in all its essential features. It has secured the approval of the people of the State generally and commendation in other States, some of whom have remodeled their inspection laws upon the Michigan system.

It has been the aim of the undersigned to see that the law was properly complied with and that dealers should receive prompt service by the district inspectors when called for. I feel assured also that the twenty-one men who have been my assistants have performed their duties conscientiously and to the best of their ability.

Very respectfully,

E. J. SMITH,  
*State Inspector of Illuminating Oils.*

## **DIRECTIONS TO DEPUTY OIL INSPECTORS.**

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Most of the following rules have heretofore been printed for the guidance of deputy inspectors:

I. Provide yourselves with the State Board of Health tester, as required by the act, and brands hereinafter described.

II. In using the tester, remove the upper cups and pour in water enough to fill the space between the first and second cup. Replace the upper cup and pour enough of the oil to be tested into the upper cup to fill it to the edge of the flange. Pass the supporting rod through the smallest hole in the cover and insert the rod in the socket on the inside of the cup. Place the bulb of the thermometer in the smaller of the remaining holes in the cover and attach the loop to the hook of the supporting rod. The oil should just cover the bulb of the thermometer. Fill the small lamp with alcohol and trim the wick so that it will burn with a small flame. The temperature of the oil should not rise more than  $2^{\circ}$  a minute. To ascertain the flashing point insert a lighted taper into the largest hole in the cover, rapidly bringing the flame into the space well under the cover and above the oil. Continue to do this with every increase of temperature of  $2^{\circ}$  or  $3^{\circ}$  till the vapor burns with a puff and bluish flame. The lowest temperature at which the vapor will thus burn is called the flashing point. If this flash takes place at under  $120^{\circ}$  you must brand the barrels or casks rejected for illuminating purposes. If at above  $120^{\circ}$  you must brand the casks or barrels approved, as the law directs. (When oil flashes very close to the legal test, either above or below, great care must be used to secure accuracy.)

III. In filling the testing cup, especial care should be exercised that no oil anywhere adheres to the sides of the cup above the surface of the oil to be tested. If this is not done, a false result is likely to be obtained.

IV. If the oil to be tested be of low temperature, as in winter, it is required that the cup be not filled to a level with the flange, as the expansion of the fluid by the heat of the lamp will cause it to overflow the flange and defeat the accuracy of the test.

V. The approved brand must be made with adjustable dates, measuring seven inches from border to border, and with ample margin to protect the barrel from the stencil brush.

VI. The brand for rejected oil must be square in form, measuring seven inches from border to border, bearing the name of the inspector, but will not require date.

VII. The inspector will adjust the dates so that the brand will show the date of inspection of all oils approved.

VIII. Brand on the gauge end in bright colors. These brands are your official signature, and you cannot permit their use by others. You must brand the barrels yourselves or have it done under your supervision.

IX. The fees are thirteen cents per barrel, which should be collected and a receipt given therefor at time of inspection, and a full entry of each receipt made on the stub. Blank receipts will be furnished you from the State Inspector's office. When you use all the receipts contained in a book *return the stub to the State Inspector.*

X. Blank monthly reports will be furnished. Make your reports to the State Inspector *promptly* at the close of each month, with remittances in draft or check on Detroit, New York, Chicago, or Toledo, indorsed by yourself.

It is *very essential* that you do not delay making these monthly reports an hour beyond the time required by law, as settlement of salaries cannot be made until all reports are in.

XI. If accidents occur in your district from the use of Illuminating Oils, ascertain all the facts and circumstances and report them to the State Inspector.

Report before your supply of blanks is exhausted, so that you can be supplied with more.

Familiarize yourselves with the methods of testing as soon and as rapidly as possible. Study the law carefully, that you may be able to comply with all its requirements.

## THE OIL INSPECTION LAW.

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[Act No. 127, Laws of 1879, as amended by Act 49, Laws of 1881, and further amended by Act No. 20, Laws of 1883.]

AN ACT to provide for the inspection of illuminating oils manufactured from petroleum or coal oils, and to repeal act number one hundred and eighty-one of the session laws of one thousand eight hundred and seventy-five, approved May first, one thousand eight hundred and seventy-five, and act number one hundred and ninety-six of the session laws of one thousand eight hundred and seventy-seven, approved May twenty-second, one thousand eight hundred and seventy-seven.

SECTION 1. *The People of the State of Michigan enact*, That the Governor shall appoint a suitable person, resident of this State, who is not interested in manufacturing, dealing in, or vending any illuminating oils manufactured from petroleum, as State Inspector of Oils, whose term of office shall be two years from [the] date of appointment, or until his successor shall be appointed and shall qualify. It shall be the duty of said State Inspector, or his deputies hereinafter provided, to examine and test the quality of all such oils offered for sale by any manufacturer, vendor, or dealer, and if, upon such testing or examination, the oils shall meet the requirement hereinafter specified, he shall fix his brand or device, viz.: "approved," with the date over his official signature, upon the package, barrel, or cask containing the same. And to more effectually carry out the provisions of this act, it shall be lawful for the State Inspector, or his deputies, to enter into or upon the premises of any manufacturer, vendor, or dealer of said oils, and if they shall find or discover any kerosene oil, or any other product of petroleum that has not been inspected and branded; according to the provisions of this act, they shall proceed to inspect and brand the same. And it shall be lawful for any manufacturer, vendor, or dealer, to sell the oil so tested and approved as an illuminator; but if the oil or other product of petroleum so tested shall not meet said requirements, he shall mark in plain letters on said package, barrel, or cask, over his official signature, the words: "Rejected for illuminating purposes;" and it shall be unlawful for the owner thereof to sell such oil, or other product of petroleum, for illuminating purposes; and if any person shall sell or offer for sale such rejected oil, or other product of petroleum, for such purpose, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a penalty, in the discretion of the court, in any sum not exceeding three hundred dollars.

SEC. 2. The State Inspector provided for in this act is hereby empowered to appoint a suitable number of deputies, which deputies are hereby empowered to perform the duties of inspection, and shall be liable to the same penalties as the State Inspector: *Provided*, That the State Inspector may remove any of

said deputies for reasonable cause. It shall be the duty of the inspector and his deputies to provide themselves, at their own expense, with the necessary instruments and apparatus for testing the quality of said illuminating oils, and when called upon for that purpose, to promptly inspect all oils hereinbefore mentioned, and to reject, for illuminating purposes, all oils which will emit a combustible vapor at the temperature of one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, The quantity of oil used in the flash test shall not be less than half a pint. The oil tester adopted and recommended by the Michigan State Board of Health shall be used by the inspector and his deputies.

SEC. 3. Every person appointed a State Inspector shall, before he enters upon the discharge of the duties of his office, take an oath or affirmation prescribed by the constitution and laws of this State, and shall file the same in the office of the Secretary of State. The State Inspector shall execute a bond to the State of Michigan, in such sum and with such surety as shall be approved by the Secretary of State, conditioned for the faithful performance of the duties imposed upon him by this act, which bond shall be for the use of all persons aggrieved by the acts or neglect of said inspector, and the same shall be filed with the Secretary of State. The deputy inspector shall, before he enters upon the duties of his office, take such oath and file such bond with like conditions, as is required of the State Inspector, said bond to be in such sum as shall be required by the State Inspector, with two sureties to be approved by the Judge of Probate, and file such oath and bond with the clerk of the county in which such deputy inspector resides. Such deputy shall also forward the County Clerk's certificate of such filing to said State Inspector. Said inspectors shall collect thirteen cents for each barrel, or cask, or package, containing not exceeding fifty-five gallons, and at the same proportionate rate for any excess over that quantity so inspected; and he shall pay over to the State Inspector, at the commencement of each month, all moneys received by him for inspection; and, in any case of inspection or branding, said fee shall be a lien on the oil so inspected. It shall also be the duty of every inspector or deputy inspector to keep a true and accurate record of all oils so inspected and branded by him, which record shall state the date of inspection, the number of gallons rejected, the number of gallons approved, the number of gallons inspected, the number and kind of barrels, casks, or packages, the name of the person for whom inspected, and the money received for such inspection, and said record shall be open to the inspection of all persons interested. It shall also be the duty of every deputy inspector, at the commencement of each month, to forward to the State Inspector and Board of State Auditors, true duplicate copies of such record for the preceding month. In the month of January, in each year, the State Inspector shall make and deliver to the Governor of the State and Board of Public Health, annual duplicate reports of the inspections by himself and deputies during the preceding calendar year. All illuminating oils manufactured or refined in this State shall be inspected before being removed from the manufactory or refinery; and if any person or persons, whether manufacturer, vendor, or dealer, shall sell, or attempt to sell, to any person in this State any illuminating oils, whether manufactured in this State or not, before having the same inspected, as provided in this act, he shall be deemed guilty of a misdemeanor, and he shall be subject to a penalty in any sum not exceeding three hundred dollars; and if any manufacturer, vendor, or dealer in either or any of said illuminating oils, shall falsely brand the package, cask, or barrel containing the same, as provided in sections one



and two of this act, or shall use packages, casks, or barrels having the inspector's brand thereon, without having the oil inspected, he shall be deemed guilty of a misdemeanor, and shall be subject to a penalty in any sum not exceeding three hundred dollars, nor less than one hundred dollars, or be imprisoned in the county jail not exceeding six months, or both, at the discretion of the court.<sup>1</sup>

SEC. 4. Any person selling or dealing in illuminating oils, produced from petroleum, who shall sell or dispose of any empty kerosene barrels, [barrel], cask, or package, before thoroughly canceling, removing, or effacing the inspection brand on the same, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine of one dollar for each barrel, cask, or package thus sold or disposed of, and any person who shall knowingly use any illuminating oil or products of petroleum for illuminating or heating purposes before the same has been inspected and approved by the State Inspector of Oils, or his deputy, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine in any sum not exceeding ten dollars for each offense.

SEC. 5. No person shall adulterate with paraffine or other substance for the purpose of sale or for use, any coal or kerosene oils to be used for lights in such a manner as to render them dangerous to use, nor shall any person knowingly sell or offer to sell, or knowingly use such adulterated oil, nor shall any person knowingly sell or offer for sale, or knowingly use any coal or kerosene oil, or any of the products thereof for illuminating purposes, which by reason of being adulterated, or any for other reason, will emit a combustible vapor at a temperature less than one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, That the quantity used in the test shall not be less than one-half pint: *And further provided*, That the gas or vapor from said oils may be used for illuminating purposes, when the oils from which said gas or vapor is generated are contained in closed reservoirs outside the building illuminated or lighted by said gas. Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by imprisonment in the county jail not more than one year, or by fine not exceeding four hundred dollars, or by both such fine and imprisonment in the discretion of the court: *Provided*, That nothing in this act shall be so construed as to prevent the use in street lamps of lighter products of petroleum, such as gasoline, benzine, benzole, naphtha: *Provided further*, That the provisions of this act shall not apply to the use of machines or generators constructed on the principle of the "Davy Safety Lamp."

SEC. 6. The State Inspector shall receive an annual salary of fifteen hundred dollars. He shall also be allowed such further sum as he may actually and necessarily expend in traveling expenses and prosecutions incurred in the discharge of his duties. Each deputy inspector shall be entitled to a salary payable monthly, the amount of such salary to be determined by the number of casks, barrels, and packages actually inspected by such deputy inspector during the month, as follows: For each of the first ten, one dollar each; for each of the second ten, seventy-five cents; for each of the third ten, sixty cents; for each of the fourth ten, fifty cents; for each of the fifth ten, forty cents; for each of the sixth ten, thirty cents; for each of the seventh ten, twenty-five cents; for each of the eighth ten, twenty cents; for each of the ninth ten, fifteen cents; for each of the tenth ten, ten cents; for each of the second hundred, eight cents; for each of the third hundred, six cents; for

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<sup>1</sup>This section, as amended, was given effect April 10th, 1883.

each in excess of three hundred, five cents: *Provided*, That in no case shall any deputy inspector receive more than one hundred dollars in any month as such salary. Said deputy inspector shall also be entitled to and allowed all actual and necessary expenses for railroad, stage, and steamboat fares incurred in the discharge of his duties as such deputy inspector. All salaries and expenses provided for in this act, shall be retained by the State Inspector out of the moneys received for inspections of oil, and accounted for and paid out by him as provided in this act: *Provided*, That in case the amount of money received for the inspection of oils according to the provisions of this act, shall not be sufficient to pay the compensation and expenses of the inspector and his deputies as provided herein, the amount of such deficiency shall be deducted from said salaries *pro rata* to each.

SEC. 7. The State Inspector shall render to the Board of State Auditors, quarterly, a detailed account of all the receipts and disbursements of his office, to be audited and allowed by them if found correct; and at the end of the year, any surplus shall be paid into the State treasury.

SEC. 8. It shall be the duty of the State Inspector, or any deputy inspector who shall know of the violation of any of the provisions of this act, to enter complaint before any court of competent jurisdiction against any person so offending; and in case the State Inspector or deputy inspector have [having] knowledge of the violation of the provisions of this act, shall neglect to enter complaint as required by and provided for in this section, he shall be deemed guilty of a misdemeanor.

SEC. 9. It shall be the duty of all prosecuting attorneys to represent and prosecute in behalf of the people, within their respective counties, all cases of offenses arising under the provisions of this act.

SEC. 10. No inspector or deputy inspector shall, while in office, traffic directly or indirectly, in any article which he is appointed to inspect. For the violation of any of the provisions of this act, he shall be liable to a penalty not to exceed three hundred dollars.

SEC. 11. It shall be the duty of the Governor to remove from office, and to appoint a competent person in the place of any inspector who is unfaithful in the duties of his office.

SEC. 12. Act number one hundred and eighty-one of the session laws of eighteen hundred and seventy-five, as approved May first, eighteen hundred and seventy-five, and act number one hundred and ninety-six of the session laws of eighteen hundred and seventy-seven, as approved May twenty-third, eighteen hundred and seventy-seven, are hereby repealed.

SEC. 13. This act shall take effect thirty days from and after its approval by the Governor.

Approved May 31, 1879.



**SIXTH BIENNIAL REPORT.**

**OF THE**

**STATE BOARD**

**OF**

**FISH COMMISSIONERS**

**FOR 1883-4, ENDING DECEMBER 1, 1884.**

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**BY AUTHORITY.**

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**LANSING, MICH. :  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1885.**



# STATE BOARD OF FISH COMMISSIONERS.

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1885.

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## COMMISSIONERS:

DR. JOEL C. PARKER, PRESIDENT, . . . Grand Rapids, Mich.  
JOHN H. BISSELL, . . . Bank Chambers, Detroit, Mich.  
HERSCHEL WHITAKER, . . . Campau Block, Detroit, Mich.

## SUPERINTENDENT:

WALTER D. MARKS, . . . Paris, Mecosta Co., Mich.

## SECRETARY:

ANDREW J. KELLOGG, . . . No. 1 Larned West, Detroit, Mich.

## TREASURER:

WM. A. BUTLER, JR., . . . Mechanics' Bank, Detroit, Mich.

# REPORT.

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*To the Honorable* **RUSSELL A. ALGER,**

*Governor of the State of Michigan :*

The State Board of Fish Commissioners respectfully submit to you, and through you as the Executive of the Commonwealth to the Legislature, and to the people of Michigan, the fifth biennial report of operations conducted by the Commissioners, under the law, in the artificial propagation and distribution of food-fishes ; and, of such supervision of the general fishery interests of the State as they have been able to exercise with the means at their disposal for that purpose. This report covers the time from January, 1883, to December, 1884. The report submitted in the winter of 1883, while briefly bringing down accounts of the operations to March of that year, was hastily prepared (as it stated, for reasons then well understood), was not entirely satisfactory to the Commissioners, nor did it do entire justice to the work. Partly on that account, but especially in virtue of their own intrinsic importance, and in view of the rapidly growing interest of the people throughout the State in these matters, we earnestly call attention to the facts and suggestions contained in this report.

This Commission is charged by law with grave responsibilities respecting important State interests, which are not very generally understood or appreciated, but which relate to—

1. A large commercial industry, furnishing employment and a livelihood to many citizens of the State, in which a large capital and experience are invested, that has brought millions of dollars from other parts of the Union to increase the general welfare of and helped to develop the resources of this State.

2. Interests, that have close relations to healthful recreation by a large and rapidly increasing number of our citizens, many of whom have not the means or time to seek it further from their homes.

3. Interests, bound up with economic questions, as affecting the continued supply of nutritious and wholesome food to all classes of our citizens ; and,

4. That require State control and regulation, as matters involving the exercise of general police powers, as well as quasi-criminal offenses, and civil rights.

5. Interests, finally, that in respect to their public character *are unique*, because, in general the places where this industry is carried on can never be the subject of any beneficial private ownership, and when the supplies are exhausted can never be restored to productiveness by private enterprise ; so that serious diminution of this industry implies permanent loss, to its extent, to the State.

These interests and their permanent welfare require intelligent consideration, and patient inquiry into all the facts and suggestions, based upon experience, that can be presented to the Legislature respecting them, in order that wise legislation may thriftily preserve and extend them, and with strict justice to the public interests, as well as the private rights involved, control and regulate them.

It may be convenient in treating of the matters properly falling within the province of this report, to group them under the following heads:

1. The extent and value of the fisheries.
2. The regulation and inspection of fisheries by law and State authority.
3. Artificial propagation and distribution of food fishes, the work of the Commissioners for the period covered by this report, and evidences of success.
4. The organization of the Commission and its transactions.
5. Schedules containing financial exhibit, inventories, and statistics.

#### I.—THE EXTENT AND VALUE OF FISHERIES.

The coast line of Michigan upon the great lakes and their connecting straits, including the principal islands, is upwards of *two thousand miles*. Any one at all familiar with the geography of the State knows there are a vast number of lakes existing in the interior, besides the greatest abundance of rivers, great and small. Of the extent and quality of water we need not discourse to intelligent citizens of Michigan. There is not a mile of that coast and river line, nor an acre of that lake surface, that does not produce some variety of wholesome fish-food. The varieties of fish found in these waters are the very best of all fresh water fishes that are supplied to the market. The abundance and quality of our native fish have played a prominent part in the development of the State, and helped largely to attract immigration hither by furnishing a cheap and accessible supply of food ready to the hand of the pioneer and his family before the farm was cleared, the pork and cattle grown, and long before a convenient market could be reached by quick and cheap modes of transportation. The fish and game of Michigan have contributed very largely to the present prosperous condition of a great and rapidly growing State, and under intelligent regulation and wise State patronage the fisheries may be made to bear a still more useful part in the State's commercial greatness. That the importance of the fish product has been, to some extent, appreciated, is evidenced by the legislation of the State during the past twenty years, and the existence of an organized department of State government especially charged with its supervision and extension. Enough has been said in the former reports of the Commissioners, as well as in numberless public documents, of the capabilities of our waters and relative merits of our native fishes to require no further recital of them in this report.

We were forced to go to the Legislature two years ago with the confession that we knew very little of the value of the fisheries to the State from any reliable resources. We are now somewhat better furnished in this respect, but are still far from having the definite and exact information that would enable us to present this branch of the subject as it deserves.

There is enough information at hand to recommend, as we do further on, a systematic method of regulation and inspection of the fisheries under State control, a most important feature of which scheme would be to secure a full and reliable *fishery census*. In the act of June 2, 1883, making appropria-

tion to the Commissioners for the current two years, a provision was inserted requiring "all fishermen residing in this State to furnish to the Superintendent of Fisheries a full report of the amount and value of their catches for each season." While this was regarded as a step in the right direction, and very thankfully received, it was considered that the reports would not be generally, or very willingly, or intelligently made, unless the fishermen understood its purpose and were urged to compliance by an agent of the Commission. Accordingly we had prepared by the Secretary a blank form of report (a copy of which is given in the appendix), and employed Mr. John S. Brubaker, of Emmet county, as the agent to visit the fishermen along the coast, explaining the law and its purpose, and distributing the blanks, with directions as to their being filled out. The Commission and its employes have also been industrious in seeking opportunities to secure compliance with the requirements of the law. Mr. Brubaker worked from October, 1883, until the last of January in the following year, visiting in that time nearly every important fishing station on the Upper Peninsula, and from Grand Traverse around the Straits of Mackinaw and the Eastern coast as far as Detroit. The condition of our funds forbade further prosecution of the work at that time, and we have not since had sufficient means at our disposal to resume it.

The part of the coast not visited was from Grand Traverse Bay along the Lake Michigan shore to Indiana, and from Port Huron to Detroit, down the Detroit River, and our coast of Lake Erie. To the parts not visited blanks were sent with instructions as to their being filled, and requests made that they be filled out and returned.

This was the first effort that had ever been made by State authority to gather fishery statistics. The statute under which it was done is a crude one, and while the work done by Mr. Brubaker was admirably performed by him, the time was short for preparation, the means limited, and for that reason the agencies employed altogether insufficient for the purpose. Still, the results were quite as good as could reasonably be expected, and amply repaid the outlay. The material obtained was sufficient to demonstrate beyond question the important results which would follow from a completely organized and thoroughly prosecuted effort for a *fishery census*.

The information thus obtained, or to be obtained by such a complete fishery census, cannot possibly interfere with, or prejudice, the business of any fisherman. The tables are not for the purpose of publishing any one's private business. The figures showing the volume of any one's business and the amount of receipts is as safe in the hands of the Commissioners and their officers, as in the hands of his ordinary clerks. We think it best to say this publicly, because one or two men made such objection. Only the totals are published. The fact that Mr. Smith, for instance, makes out of his fishery \$100 or \$10,000 a year, is of no consequence, and of itself possesses no interest for the fishery officers or the public. But that the fisheries on the Detroit river produce annually a given number of pounds of white fish, pickerel, sturgeon, etc., worth a given number of dollars, is a matter of public concern; and that cannot be known unless we know just the amount of fish taken by the different fishermen along that river, and the price at which their product is sold, and the methods used in capturing the fish. But why should the State or the public wish to know any such facts?

*First*, To know whether these men are using up *this public supply of food* by illegal means.

*Second*, To know whether these fisheries are of sufficient value and importance to warrant the state in keeping them up by artificial means, and the proportion of State assistance they should have relatively to other fisheries.

There are other reasons, but these are the principal ones. The fishermen generally, so far as they took any notice of the matter, showed great interest in the success of the undertaking, and responded promptly and intelligently with the information required by law, as well as with that requested by the Commissioners, beyond the requirements of the act. But all did not respond. It is estimated by the agent that about two-thirds of all the fishermen of the State reported, leaving about one third of the total catch for the year 1883 unreported. Mr. Brubaker also estimates from the reports, and his personal observations, that the catch of 1883 was only about one-half of an average season's catch. No reports were received from Lake St. Clair, and none from Detroit river. Several important points on Lakes Michigan and Huron also were not reported. Eighty complete reports in all were received. Out of the eighty reports, sixty-nine commented on the relative size of the season's catch, where it was less than an average attributing it to the fact of its having been a bad, stormy season. Many of them reporting the loss of nets by the autumn storms. The storms being the worst at the very time when the spawning white fish were coming on to the grounds, and at the time the largest catches of the season would ordinarily be made. The comments on the season were as follows:

Unfavorable.....	50
Very unfavorable.....	3
Favorable.....	3
Medium.....	2
Average.....	2
Below average.....	1
Poorest ever known.....	1
One-half catch.....	1
One-third catch.....	1
Very poor.....	2
Fair.....	3

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On the Detroit river, the catch of white fish was less than one-third of the average. In the absence of reliable statistics for former years, it is impossible to state the exact proportion of the catch of 1883. But from such an overwhelming majority-declaration that the seasons catch was unfavorable as compared with average yields, taken with the more extravagant statements of disparity by a number, we are perfectly safe in concluding that the proportion stated above on the agent's authority is not only a fair and reasonable one, but probably considerably within the truth. Below is given the results of eighty reports. In the first column will be found the common names of the fish classified, in the second the total in pounds, in the third the average price at the boats as sold to the dealers, in the fourth the value at such prices.

## REPORTS OF FISHERIES, 1883.

FISH.	POUNDS.	Average Price. Cents.	VALUE.
1. Whitefish.....	5,686,291	4½	\$270,098 68
2. Lake trout.....	5,065,072	3½	169,940 20
3. Herring.....	1,760,890	2	35,217 80
4. Bass.....	144,732	2	2,894 64
5. All other kinds.....	1,499,704	2½	34,833 10
	14,156,689	.....	\$532,984 42

NOTE.—One report, not included above, gave a total of over 6,000,000 pounds, but not classified. At the average prices given above it would add \$177,000 to this amount, making a total reported of \$709,984.42.

From the same reports the number of gill nets is given as 14,456, measuring 473,529 fathoms in length, or in feet 2,841,174, about 350 miles; the number of pound or trap nets 371; steamers, 18; sail boats, 294; pound net boats, 153; skiffs or canoes 41, and the number of men employed 1,151. The total weight of fish is over 7,000 tons.

Incomplete as these tables are, they furnish material well worth considering. If to the total of pounds given in the table, 14,156,689, we add the amount given in the note, 6,000,000, we have, say in round numbers, 20,000,000 pounds of fish. Now, the prices given above are the very lowest *first cost prices*. If we take the figures at which the same, or a large part of it, is sold to the consumers, it will represent a much larger amount. Five and six cents per pound are the lowest prices that we know of to consumers, and they are frequently twelve and fifteen cents; we are speaking, of course, of commercial fish, not of brook trout and grayling. We do not care to give speculative figures in an official report, but any one may readily see that the prices of the official table, if slightly altered, will produce a total in value considerably beyond one million dollars. This product of fish also is used in very different ways. An increasing amount is year by year consumed at home fresh. There is also an increasing demand for salt fish at home, as well as for dried and smoked fish. The larger amount is sold, some fresh, to other markets—we mean out of the State—some salted for special trade east, south, and west, and some exported smoked. All that goes out of the State brings back money to the State. The greater part of that will be pretty broadly diffused, because it goes to buy and repair all sorts of implements, build and repair boats and houses, buy provisions, and pay wages.

In September, 1884, not having sufficient funds to employ an agent for visiting the fishing stations, the Commissioners prepared a circular letter asking for some general information about the fisheries. These were mailed with post paid envelopes for return, and sent to fishermen and to some others who had been fishermen, or from peculiar circumstances had knowledge of fishery matters. The particular points we wished information upon were:

1. Whether *the average size* of the fish caught was increasing or decreasing.
2. Whether the *general product in pounds* increased or decreased.
3. The same as to *the extent of ground* fished.
4. Whether more or fewer *men, boats, and nets* were employed than formerly.



Please observe that these are vital points with respect to the continuance of the fishing industry in the immediate future, and also as bearing on the question of whether the State should do *anything* to foster and promote it, either by regulation laws, or artificial propagation. If the fisheries are producing more fish of marketable size each year, the supply keeping pace with the demand, and the product a fair one for the amount of ground fished, and the men and equipment employed, then it is doubtful if the State should interfere at all, certainly it should not unless it were to extend it, and thereby benefit the public by increasing the production to cheapen this kind of food. If on the other hand the fisheries formerly used have been, and are being rapidly depleted and rendered unproductive, the vastly increased area of the fishing operations is year by year extending the exhausted ground, and the public interest is suffering from the scarcity of fish food and its consequently enhanced cost, then the state should interfere to preserve an industry which brings wealth to the State at large, by proper regulations of the methods of fishing; and by artificial means, if they be practicable, to restore exhausted grounds and to stay the waste of the remainder. Now these questions just referred to bear directly upon this subject. For, if the average size is decreasing, the product decreasing or fairly maintained, the extent of ground rapidly increasing, and the number of steamboats and nets used also increasing, then the fisheries are being exhausted. The white fish is the most valuable of our fishes. It is marketable if averaging about two pounds. If they are taken weighing from one-fourth pound to one pound they are worth from 0 up to 2 cents per pound; if they weigh from 1½ pounds upwards, they are worth from 4 to 6 cents per pound, at first cost. These prices, it must be remembered, are the wholesale prices received by the fishermen, whether from the market men or from the great dealers; and they are mostly sold to and handled by the latter. The fish that bring, say 5 cents per pound, are sold to the consumer at from 8 to 12 cents per pound, and often in late years as high as 15 cents. There is one further consideration, if the price to the consumer is gradually rising, it is evident that the supply is not keeping up with the demand. In answer to these four questions we give the answers we have received from twenty-four intelligent fishermen from different parts of the State. They are as follows:

1. *The average size of fish.*—Three say it is stationary; three say it is increasing; *eighteen* say it is decreasing.

2. *The general product in pounds.*—Three say it is increasing; *twenty-one* say it is decreasing.

3. *The extent of grounds fished over.*—One says it is less than formerly; five say it is the same; *eighteen* say it is increasing rapidly.

The man who says it is less is referring to a fishing ground that has been ruined by the refuse from saw-mills, and to a village where ten years ago nine crews fished and now but one remains.

Several say the area fished has increased in five years about *three* times in extent, owing to the use of steamboats.

4. *Whether more or fewer men, boats, and nets are employed.*—Four say less; *twenty* say more.

This does not fairly represent the answers, for the majority of those who say more, qualify the assertion by saying the same number of men, or less, are used, but the number of nets has been increased immensely by the increased use of steamboats. The United States fishery census shows that in

Lake Michigan alone the number of gill nets increased from 450 in 1870 to 24,599 in 1879, and during the same period the number of steam tugs increased from 4 to 30; during the same time, almost the entire fishing grounds of Wisconsin were utterly destroyed, so that by 1880 more than two-thirds were actually abandoned, even by the scavenger fishermen who fished to clean the bones of ruined fisheries.

On the Michigan shore of Lake Michigan, during the same period, many of the grounds most conveniently accessible shared the like fate.

We are informed by a fisherman who has had large experience on the Fox and Beaver Islands, that the value of the catch at the Beavers is annually \$150,000, and the catch on the main shore from Charlevoix around to Cheboygan is as much more; that the number of the fishermen and dealers on the same ground is nearly 500, and the capital invested \$250,000. He also says of his locality that the average size of fish is greatly reduced, that the general product in pounds is about the same, that the extent of grounds has increased and that more nets and boats are used than formerly, and that the product in pounds has only been kept up by taking immense numbers of young fish from one-third to one pound in weight.

The locality of the varying reports with reference to the favorableness or unfavorableness of the season of 1883 is interesting. The only reports that said the season was "favorable" were on the south shore of the Upper Peninsula, east of Manistique, where the coast would be more or less protected from north and northeast or northwest winds. From Saginaw Bay and other points on Lake Huron, the Beavers, all east shore of Lake Michigan, Grand Traverse Bay, Detroit River, Lake Superior except about Marquette, the reports were very much alike, "unfavorable."

We close this branch of our subject by quoting from an article by Mr. Charles W. Smiley, an assistant of the United States Fish Commissioner, published in April, 1882, which appeared in the United States Fish Commission Bulletin, volume 1, for 1881, as follows:

"From the statements of Mr. J. W. Milner, who visited the fisheries of the great lakes in 1871, and whose report was published by the United States Fish Commission, and by comparison with investigation made in 1879 by Mr. Ludwig Kumlein, under the auspices of the Fish Commission and tenth census, the following facts appear:

"I. The total number of pounds of fish obtained from the great lakes in 1879 was equal to or greater than the yield of any years in the first part of the decade.

"II. The apparatus for capture has increased in effectiveness enormously, probably 500 per cent. The increased effectiveness was produced by the introduction of finer meshes in nets, the addition of steam tugs, the increase of pound nets, and very great increase in the number of gill nets in use. The number of fishermen also increased.

"III. The average size of the white fish and trout taken greatly diminished during the decade.

"IV. A considerable number of valuable fishing places became seriously or wholly exhausted. New places were sought out and the supply thus kept up.

"V. From these few facts the following conclusion is drawn: The perfection which the apparatus has attained, the diminution in the size of the fish taken, the exhaustion of numerous localities, and the fact that fishing is pressed under these circumstances enough to keep up the maximum supply,

indicate that, in the natural order of events, remarkable diminution, if not complete collapse, is to be anticipated in the coming decade.

“VI. The natural order of events may be averted by regulation of the size of meshes, preventing the pollution of the waters, and by artificial propagation.”

## II—THE REGULATION AND INSPECTION OF FISHERIES BY LAW AND STATE AUTHORITY.

For a number of years there have been in existence statutes providing more or less definitely for the regulation of fisheries; such for instance as restrictions upon the size of meshes in gill, seine and other nets, the open and close seasons for fish of various kinds, places where certain appliances may not be used, and the sizes of fish of certain kinds that may not be taken or sold. In the main these provisions have been right, or as nearly right as suggestions coming from inexperienced or interested persons could be expected to be, and would have been reasonably serviceable if they had been accepted and acted upon in good faith. But unfortunately they have not, in many instances, been regarded. Frequent complaints have been made to the Commissioner of the violations of the law in the particulars named, and most commonly such complaints have come from fishermen. The great difficulty with the laws has been that responsibility, for their enforcement was not clearly lodged anywhere, and no provisions had been made for it either by suitable legislation, or by appropriations to secure the necessary agents and to defray their expenses in enforcing the laws. We have known of many infractions of the laws which we were powerless to prevent; for example, many cases where white fish and lake trout are taken in gill nets of from one to three and seven-eighths inch mesh, pound or trap nets of one inch mesh, brook trout and grayling under six inches in length taken in great quantities, sometimes by men pretending to be sportsmen; and sometimes the same fish have been speared on their spawning beds; this has been more frequently done in the case of brook-trout than grayling, because of their spawning at a time when the streams are more conveniently reached. White fish have been taken by the ton, weighing from one-half pound to one pound, and shipped to market fresh or salted. Great numbers of young white fish, too small for market value, have been destroyed by being taken with larger fish in nets of too small mesh, and left to rot upon the shores, or used by farmers for manure. Complaint was made within a year that young white fish, unsuitable for market, had been taken in Lake Superior for the purpose of manufacturing into oil. Small black bass are sold in Detroit every winter, in great quantities, that have been taken in nets, fish that have never spawned, and were unfit for market even if captured in legitimate ways. This has been the case in other markets than Detroit. We know that in many localities the common mode of killing black bass is with the spear.

Many complaints come from the inland counties of the use of explosives in the smaller lakes, by means of which fish of all ages and sizes are killed in great numbers. We know that this has been carried on to the extent that “fish cartridges,” as they are called are sometimes ordered from dealers in sporting goods as if they were a recognized article of trade by such houses. The notable decline in the numbers of black bass along the Detroit and St. Clair rivers, and Lake St. Clair, is due principally to their being taken in nets, which is prohibited by law, and partly because they are not protected by a close season, from March 1st to July 4th, which would cover the spawn-

ing season, with a brief period for recuperation. The prohibition of the capture of fish at particular seasons, or under a given size, will not accomplish their protection unless accompanied by a prohibition of their being exposed for sale, or had in possession during the time their capture is prohibited. It is generally conceded that no laws prohibiting acts, which but for the prohibition would be lawful, can be enforced in a large community with entire success, very much in advance of a public opinion favorable to their enforcement, and clearly recognizing their existence upon grounds of public necessity. A "public opinion" respecting the general and urgent necessity of proper restriction upon indiscriminate and wasteful fishing amongst the classes most directly interested, is gradually growing in Michigan, and we believe can be readily developed by methods which we recommend in this report, for the regulation and inspection of fisheries. Something has been done to stimulate it by the visits of our agent to many fishing points in the fall and winter of 1883, referred to more fully above. Much, also, has been done by the demonstration, only partly made as yet, that the annual plants of white fish in the Great Lakes, by the Commissioners, have begun to produce results. We are strongly of the opinion that when the State is equipped, as it ought to be, with the stations and facilities for hatching and planting from two to three hundred millions of white fish annually with other kinds of fish in due proportion, and the results of our present work are more fully realized and understood, which necessarily requires time for demonstration, all reasonable State regulation and inspection will be readily acquiesced in, or easily and effectively enforced. When the fisherman understands the true intent and objects of regulation, as well as the benefits to be derived from it by him, his principal objection to that part of it which bears directly upon his interests will be removed; because he will see that any temporary inconvenience he may suffer in the loss of tackle and present profits, is more than made good to him by the permanent improvement in the number and size of fish available. We have heard from many fishermen the confession that their unlawful fishing was ruining the fisheries, accompanied by the statement that their next neighbor was engaged in unlawful ways of fishing, and if they ceased it others would step into their places to continue it, and they might as well continue and secure their share while the fish lasted, as to leave it all to the others. Such a statement, and we have heard it in substance from many fair minded and intelligent men in different parts of the State, is a confirmation of all that the Commissioners have been trying to enforce upon the attention of the public since the first report was made, in brief, that the fisheries of the State were gradually being exhausted, and would within a time capable of being fixed with some degree of certainty, be rendered comparatively useless by illegal fishing if unrestrained by fair statutory regulation. In this regard we owe something to the coming generation and the future of the State. Ours is a right to the thrifty use of the natural resources of the waters, but not the right to exhaust and destroy their productiveness. The fishing grounds are one after the other fished out, and then new places sought where the same process is repeated. If each ground, as it becomes unprofitable for large operations was actually abandoned and allowed to rest, it would undoubtedly be slowly restored to productiveness by natural processes, because the fishing would become unprofitable before the last fish was taken, but this seldom happens, for when the great establishment is moved to a new ground, instead of being



allowed the required rest, which were it the subject of private control would be given it (as a farmer does his fields by rotation of crops and "seeding down"), others come upon the ground, and by diminishing the size of meshes in the nets used, catch the smaller fish that have been left, and thus carry to a further point the destruction of the fishery. It is to prevent this that the present legislation upon these subjects exists at all, and it is to effectively enforce this legislation, amended in the few particulars that need revision, that we now seek to secure from the Legislature the measure proposed for the regulation and inspection of the fisheries.

The scheme proposed is briefly this:

The appointment of an Inspector of Fisheries, who, with a limited number of wardens as his assistants, under the general direction of the Commissioners, should be charged with the duty of enforcing the fishery laws. These officers should be clothed with authority to arrest offenders, seize unlawful apparatus, and prosecute in earnest all infractions of the laws coming to their notice or discovered by them; to inspect apparatus, methods of fishing, and markets, as well as packing-houses. A very important branch of their duty would be the gathering of a perfect census and reports of all fishing statistics, going amongst the fishermen and dealers and acquainting them with the laws, and also giving them reliable information respecting the ability of the State to maintain and increase the fish supply.

This would constitute a distinct department of the work carried on by the State through its Fishery Commissioners. The preservation of the supplies of fish now being put into the waters of the State from waste by illegal and useless destruction seems to us to be too plain a duty to require argument. If it is right to use a dollar of the public money to replenish the public domain—and our public waters are about all the public domain now remaining in the State—it is equally right to take reasonable precaution at public expense to secure the best results of those plants of fish, to secure the largest returns from the public waters for the increase of the public wealth and the food supply of the citizens of the State, and not suffer the general benefits to arise from them to be sacrificed to the temporary advantage of a comparatively limited class of citizens.

There is another consideration to which the foregoing remarks naturally lead—one that should be kept steadily in view: That the cost of replenishing the public waters for industrial fisheries should be borne by the persons immediately and directly benefited by it. That the business of fishing should be licensed by the State, and the fees paid for the license should be devoted to the hatching and distribution of the best varieties of fish and to pay the cost of State regulation and inspection. By a statute passed in 1865, §2170, General Statutes, non-resident fishermen are required to pay a license of \$50 for each pound-net used in our waters. But this is a matter of so great importance that it should not be trifled with, and we submit at this time no scheme for licensing the fisheries, because we have not sufficient data at hand upon which to base a fair and comprehensive recommendation. The proposed law for regulation and inspection, it will be seen, will furnish the necessary materials for working out an intelligent scheme of license. In Canada the public waters are fished under license with good results. In some of the older States this is done, even to the leasing of small lakes and ponds, and in still other States it is being proposed, the recognition of the principle being quite general in almost all the States which are replenishing the supplies of fish in public waters for industrial fisheries.

Many fishermen in our own State have discussed this matter with the Commissioners and their officers, and in almost every instance have expressed their willingness to pay license fees if only proper regulations can be effectively enforced to preserve the fisheries, and sufficient young fish provided to ensure the continuance of the supply of fish. The lack of sufficient definite information, referred to above, renders it almost impossible to advocate with entire confidence in their justice and equality the various schemes for licensing which have suggested themselves or been suggested by others to the Commissioners, and it is for this reason that we say the subject should lie open until the next session of the Legislature. The present and most urgent need is for proper regulation and inspection of the fisheries, with increased facilities for artificial propagation. We give in the appendix the draft of a bill for regulation and inspection, with the amendments\* which we recommend for the existing fishery laws.

### III.—ARTIFICIAL PROPAGATION AND DISTRIBUTION OF FOOD FISH.—PRESENT AND PROPOSED EQUIPMENT, WITH GENERAL CONSIDERATIONS PERTINENT TO THIS TOPIC.

#### *A—Whitefish.*

The whitefish planting of April and May, 1883, was as follows:

Lake Michigan.....	10,500,000
Lake Superior.....	2,000,000
Lake St. Clair.....	3,000,000
Detroit river.....	6,720,000
Loon lake, Oakland county.....	1,500,000
For United States Commissioner in Indiana.....	15,000
Total.....	<u>23,735,000</u>

The details of the points of deposit, with the respective amounts and dates, will be found in table "A," given in the schedule.

The planting was done this year with the usual cans of tin, holding ten gallons, which experience has proved a good and safe way for the distances we have to travel with the young fish, and just as safely done as if far more expensive apparatus was used. The number carried in a can for a journey that requires all day, and not over three days, is about 20,000. If the journey is to be a short one of but a few hours as many as 30,000 or 35,000 may be safely carried. The essential thing in carrying young fish safely is to preserve an even and low temperature. It may be lower than the water from which they are taken, but must not become any higher than that. The even temperature is maintained by use of ice, and unremitting vigilance is always required. The car used this year was a box freight car, chartered from the Detroit, Lansing & Northern, fitted with air-brake attachments. The car was in use about six weeks, but no charge was made for the time it was kept beyond the month for which it was engaged. The car was hauled for us free of charge by the different railroad companies over whose lines it passed, and they also furnished free transportation for the attendants. The Detroit, Grand Haven & Milwaukee furnished us with a baggage car for the trip made over their road.

\* NOTE.—The draft of amendments was not prepared in time to go to press with this report. They will be completed in time to lay before the proper committees of the Senate and House of Representatives. The general character of them will be understood from the text of the report.

The whitefish planting of 1884 was as follows:

Lake Michigan.....	15,800,000
Lake Huron.....	4,500,000
Lake St. Clair.....	4,000,000
Lake Erie.....	4,000,000
Detroit river.....	9,300,000
Leon lake, Oakland county.....	150,000
<b>Total.....</b>	<b>37,750,000</b>

The first plant this year was made April 4 and the last May 10, which was considerably earlier than 1883, when the first plant was made April 19 and the last May 25. The difference was caused by the rapid rise in the temperature of the water from about April 1. For the planting this year we chartered a baggage car from the Grand Rapids & Indiana Railroad Company, which answered the purpose admirably. The terms were very favorable to us, as no charge was made for the time the car was running over their own road.

The details of this plant will be found in table "B."

Total whitefish hatched and deposited in Michigan waters by this Commission, according to the reports, are as follows:

For 1874.....	or 1880.....	10,695,000
1875.....	1881.....	3,000,000
1876.....	1882.....	18,170,000
1877.....	1883.....	23,735,000
1878.....	1884.....	37,750,000
1879.....		
<b>Total.....</b>		<b>141,469,500</b>

### *Brook Trout.*

The number of brook trout planted in 1883 was 269,000. These were deposited in fifteen different streams in Charlevoix, Genesee, Grand Traverse, Isabella, Kent, Kalkaska, Mecosta, Muskegon, and Wexford counties. Eight of these plants were of over 10,000 trout fry. Experience has shown that it is better to make the plants much larger than was done in the early years of the commission. Less than 10,000 in a stream of any extent seems to make but little impression until after the fish have spawned naturally in the stream. The details of the plant will be found in table "C." The first plant was made on February 24 and the last April 24.

The brook trout hatch and plant of 1884 was the first made after Mr. Walter D. Marks took charge of the Paris station. The stock of breeding trout which he found there in March, 1883, was so small that it was found necessary to purchase eggs, as had been done each year since the removal to Paris. About 107,000 were purchased from Mr. O. Holt, of Kent county. The total number of eggs laid down, including those bought of Mr. Holt, was 450,000. The first plant was made February 25 and the last April 24. The number planted was 353,000, and 30,000 were kept at the ponds to rear for breeders. The hatch this year was a remarkably good one, the fry proving strong and good feeders, and being in unusually good condition when planted.

The counties in which plants were made were Berrien, Barry, Emmet, Grand Traverse, Clare, Cheboygan, Isabella, Kent, Kalamazoo, Lake, Livingston, Muskegon, Mecosta, Mason, Newaygo, Otsego, Oakland, Ottawa, Osceola, Van Buren, Washtenaw, and Wexford. The details of the plant will be found in table "D."

The success that has been attained in the brook trout work has been very great and gratifying. There is excellent trout fishing in many counties of the State where trout were never known until planted by the State, and in many streams where grayling formerly lived but have become extinct. There are many more suitable streams still to be planted. No part of the work of the Commissioners has been attended by so many proofs of entire success, and no work that it can do can give more pleasure to so many people of the State as the propagation and planting of this beautiful fish. This year we shall lay down about 450,000 eggs of the brook trout from our own stock fish, and with the rapidly increasing number of breeders, in another year probably as many as 700,000, and after that, unless crippled by unforeseen disaster, as many as we can find facilities for hatching. In another place we have spoken of the needs and possibilities of the Paris station—but it is proper to say here that we ought to have more hatching-house room, sufficient for at least 1,000,000 brook trout.

We have selected from a large correspondence a number of letters from different parts of the State, showing the success of this brook-trout work, and inviting a careful examination of them. The letters are given in the appendix.

#### *Schoodic Salmon.*

By the courtesy of Prof. Baird, of the United States Fish Commission, we received in February, 1883, 25,000 eggs of the Schoodic salmon, from the Station on Grand Lake Stream, Maine. These were hatched by Mr. William Elliott, of Cheboygan, at his trout farm, near Duncan City, Cheboygan county. The eggs were not in perfect condition when received, which resulted in a loss of about 7,000. Eighteen thousand were hatched and lived to be planted in Teal lake, at the village of Negaunee, in Marquette county. In February, 1884, we received from the same source 10,000 Schoodic salmon eggs, which arrived at Paris in excellent condition. These eggs were placed in the troughs, not upon trays as usual, but directly upon the clean gravel, and a very thin stream of water flowed over them. The success of this hatch was most remarkable. The total loss from bad eggs and every other casualty up to the time of planting the fry was only 126—less than one and one-third per cent. The fry were planted in fine condition in the Rapid river, and will drop down into Torch lake, a body of water, so far as we can tell without having tried it, exceedingly well adapted to the wants of this fish. It will be remembered that in 1876 a small plant of these fish was made in Log lake, Kalkaska county, where they attained a weight of eight pounds in three years. The lake is small and clear, and all have been speared out.

We know of no reason why this fish may not become habituated to some of our inland lakes like Torch lake, and in the Straits of Mackinaw, the St. Mary's river, and Lake Superior. The experiment, with the success attained in Log lake, is certainly worth an effort to give it a fair trial. This fish, besides his excellent qualities as food, is one of the best game fish. If we could have had the fish which were placed in Log lake protected and preserved we should now have an abundant stock from which to draw for making an experiment with the great lakes, as well as to properly stock suitable other inland waters. The proposed scheme for protection may yet save us Torch lake, and one or two others where we have reason to believe they have lived, and we have every reason to believe will increase. While we are under obligation to Prof. Baird, United States Fish Commissioner, we are also deeply



indebted to his able assistant, Mr. Charles G. Atkins, of Bucksport, Maine, who has personal charge of the Schoodic salmon work at Grand Lake Stream, not only for the care with which he has prepared the eggs to be sent us, but for the intelligent interest he has shown in our success with them, believing as he does that ours are the waters where the propagation of this valuable fish will eventually make the most important addition to our food supply. In a paper read by Mr. Atkins before the American Fish Culture Association, held at Washington in May, 1884, he closed with these words:

“The growth attained in some of the instances cited above lead to the hope that introduced to conditions more favorable than those of their native haunts, they will become permanently increased in size and in importance. It is not too much to hope that in suitable tributaries of some of the great lakes, especially those of Lakes Superior, Michigan, and Huron, they may even become what they have never yet been in their original homes in Maine, the object of pursuit of an industrial fishery.”

#### B.—PRESENT EQUIPMENT.

##### 1.—*The Detroit Station.*

It was not until the middle of June, 1883, that we knew the appropriation bill had passed the Senate and been approved by the Governor. Work was then commenced in earnest to prepare for a new hatching-house for the whitefish work at Detroit. The Commissioners at Detroit and the Superintendent had already examined new locations and decided upon that now occupied at the corner of Lafayette street and Jos. Campan avenue. The advantages over the old site on Atwater street are obvious to any one familiar with the two localities, or who has visited the new hatchery. It was deemed advisable to rent because the appropriation did not admit of the purchase of sufficient ground at any of the points best suited for our purpose. The site chosen has a frontage on two well paved streets, 100 feet on each street, with an alley on the east side, and consists of four lots as platted. The ground is owned by Captain John Pridgeon, of Detroit, and is leased for ten years, with privilege of removal of buildings. The rental is two hundred dollars (\$200) per year, payable in quarterly installments, and the taxes. Being now in use for State purposes, it is not assessed for taxation. The rental is a very reasonable one to the Commission, and is cheaper for the State than to buy the property, at we think all the money that is appropriated to the Commission can with advantage to the State be more actively employed by investment in equipment and practical operations.

Before commencing on the building a competent architect, Mr. Arthur B. Cram, of Detroit, was employed to prepare suitable plans and specifications for a building of the size determined upon. The main building is 40x80 feet, with a shop and barn 30x46 feet, the hatchery fronting on Campan avenue, extending along Lafayette street, with the shop and barn extending along the alley at the rear of the lot, leaving sufficient space for a dwelling house for the overseer of the station or the superintendent. As the plans were developed and the requirements of the house were discussed and more fully understood by the Commissioners, it became evident that the plant would cost more than had been estimated; but the necessity for making the house and its equipment as nearly perfect as our experience permitted became more and more evident. The increased cost over the estimate is due mainly to the fact that

it is a better house for its purpose than was at first contemplated. It is of the utmost importance to maintain as even and low a temperature in the house as possible. This was attained by sheathing the sides with inch boards on the studding, covering the sheathing with thick builder's paper, and clapboards outside of that, while the inside of the studding was lathed and plastered above the wainscoting, and the ceiling ceiled with matched flooring, which was well painted. The space above the ceiling is connected with the main room by the hatches, that can be left open (which has always been done) if desired. The ends of this upper space are left open, protected from weather by louvre-boards, for the circulation of air. The floor is of cement, well laid on a substantial foundation of concrete spread over broken brick and slag. A suitable office and comfortable bed-room with two closets is fitted up in the southwest corner, close to the front door. The shop opens off the northeast side, with the barn beyond, the rooms over the barn and shop being used for storage. When the plans and specifications were in readiness they were placed in the hands of the most competent builders, and bids for the work were received and examined. The bids being found to range above the estimate, it was decided to be our best course to employ builders of capacity and established reputation to furnish the materials and labor at cost and proceed under the superintendence of the architect to do such of the work as was deemed necessary, paying the carpenters a commission of 15 per cent, and for the mason work a definite sum, considerably less than usual profits. We accordingly employed Mr. Alexander Chapoton to do the mason work and the Messrs. Candler to do the carpenters' work. The result abundantly justified this course.

The interior fittings of frames and tanks were constructed in the same way, under the immediate supervision of Mr. Chase, the Superintendent. The apparatus used is the Chase Automatic glass jars. The jars are carried in double rows, three tiers high, on two sets of frame work, as in the old house, with supply troughs and waste troughs between the jars, there being cross-troughs at the different levels, with one large receiving tank across the end, and another connected with the former running lengthwise of the house between the two frames that carry the jars. These frames have been made high enough to put in another tier of jars. The present number of jars is 312, with a capacity of about 42,000,000 whitefish eggs. The jars are placed 16 inches from center to center, and the remaining space would admit of increasing the number somewhat, if the water supply and tank room would admit of it. By putting in the fourth tier the number of jars could be increased one-third with the present water supply.

Last winter's experience has shown that more tank room for storing and carrying young fish is needed. The relative size of tank room to the number of jars is a matter that can be settled only by experience. Extensive operations have not been conducted a sufficient length of time yet to furnish the data for a correct estimate. In the former house it was known that our tank space was insufficient, and in laying out the new house, where the number of jars was increased only one-half, the tank space was increased five fold, still there is not enough storing space. With the increased capacity of the new house it became necessary to arrange for additional water supply, and a consequent additional expense. The water supply is from two connections of one and one-half inch pipe to the mains, and is just sufficient for the number of jars, and in doubling the water supply the Detroit Water Commis-

sioners increased our water rates from \$200 to \$350, which was deemed very reasonable, if any charge should be made to the State for it. The cost of construction of the Detroit house is as follows:

Carpenter work including interior fittings.....	\$3,783	54
Mason work, floor and sewerage.....	1,304	68
Painting and glazing.....	236	09
Architect.....	129	49
Plumbing.....	192	80
Trees and sodding.....	37	10
<hr/>		
Total construction.....	\$5,683	70
Furnishing bedroom and office.....	\$70	93
100 new carrying cans, 10 gal.....	375	00
100 new jars.....	235	00
<hr/>		
Total construction and furnishing.....	\$6,364	63

## 2.—*The Paris Station.*

The most important inland work of the Commission is that conducted at Paris, Mecosta county. During the past two years very much has been done to increase the efficiency and improve the general appearance of this station. The hatchery has been ceiled and painted inside, which has added to its light and cheerfulness. The shop has been removed to the rear of the building. The ice-house and food-chopping room has been removed across the creek to the south side, a distance of about 60 feet from the hatchery door. The work of preparing the food for the fish is all done there and the place is kept sweet and clean. An upright plank has been set about a foot from the sills of the hatchery, all around, to give a circulation of air and prevent rot. The waste from the large pond is now carried around the west end of the hatchery in a conveniently shaped and firm plank sluice-way, from which it discharges into the creek bed.

On the south side of the hatchery, between it and the creek, have been placed four rearing or nursery races, four feet wide and thirty-five feet long, for the proper care of the fry that are kept and reared for stock fish or breeders. These races are fed from a cross trough across their upper or west end, and supplied either from the waste of the lower pond, or directly from the overflow ditch which carries the surplus water from the upper dam around the ponds. In this way the races are kept pure, and the young fish have a supply of water from which the small animalcula and other swimming or floating food has not been taken, as is the case, more or less, with the water flowing through the series of ponds. The races are supplied with screened gravel, screens and covers, and have proved a great advantage during the past year in carrying a large stock of young trout which could not have been so conveniently and safely cared for in ordinary ponds.

Last year plank ponds, with covered spawning races connected to them, were placed in the two lower large ponds, and this year two other plank ponds have been constructed, one in the large "elbow" pond and the other entirely new, each having covered spawning races. The California trout pond has been rebuilt, its entire walls having been constructed of cobble-stones laid up like a sea wall, and a spawning race put into the upper end. The new upper pond is connected to the creek above the upper dam. In the creek above the

upper dam a covered spawning race has been placed, and above it a small plank pond, with an inflow so constructed that adult trout dropping down the stream can come into it, but cannot go up stream again unless they are permitted. This virtually gives us an additional large wild pond, which has been of great service during the spawning season just passed.

A large amount of grading has been done around the ponds and on the road just opposite the hatchery, and a row of maple trees has been planted on each side of the road across the premises. A large wild pond has been constructed between the highway and the G. R. & I. R. R. track, through which the entire creek flows. This pond will catch the leakage of small trout from the house and ponds above, as well as the fish coming up from the creek below, and so add to the stock of fish available for supplying eggs to the hatchery. This pond is held by a high, strong dam, and will add very much to the appearance of the place. On the side extending along the road it has a well laid stone "sea wall." It is intended to place over the wall a substantial railing to render the travel on the highway perfectly safe at this point. The roadway between the pond and the hatchery has been graded up about two and one-half feet. Considerable grading has also been done about the ponds this year, but much more remains to be done to make the place attractive and to complete the ponds.

The dwelling house has been made more comfortable by the addition of an inclosed woodshed on the rear. It needs, however, to complete it, a covered piazza across the west front, and around to the hall door on the north, and to have the chimneys extended down to the ground and rested upon proper foundations. Some of the plastering should come off where it has been loosened by the settling of the house, caused by the weight of the chimneys, which were not properly built. The barn should be removed to a point just north of the house, on the east side of the road, and the sink-hole at that point drained. When the barn is removed from its present site the grading can be completed down to the ponds. The property should also be substantially fenced along the highway.

Our stock of fish carried at this station consists of brook trout, land-locked or Schoodic salmon, California trout, a few salmon trout, hybrids of the brook and salmon trout (one-half and three-fourths), and a few grayling. The experiments thus far with hybridization have been very successful. The half-breeds (one-half brook trout and one-half salmon trout) have re-produced, and their eggs have been fertilized again from the male brook trout, making three-fourths breeds, and these have again spawned and been crossed with the brook trout. The one-half and three-fourths breeds have proved a strong, rapidly growing, hardy fish, with, so far as can now be seen, the best qualities of their progenitors—the beauty and game qualities of the brook trout, with the strength and large growth of the salmon trout. To carry these experiments to further and practical tests, more pond room is needed. This season is the first one that we have been able to lay down a stock of eggs without buying from other establishments. This we were able to do from the number of mature fish caught in the creek above the ponds. The number so taken the past summer and fall was 671. Probably as many more three years old and upwards can be procured from the same source next year. The number of eggs laid in this past fall is 467,000, including 17,500 eggs of the hybrids. In 1885 the stock should furnish about 700,000, and in 1886 as many as 1,000,000 and upwards. To carry this stock successfully and keep up the effi-

iciency of the establishment we need, the coming season, at least three more ponds on Cheeney creek. The hatching house room needs to be doubled before the fall of 1885. The present hatchery building is 20x60, about ten feet of which is taken off for shop room. By doubling the building, making it 40x60, and using the entire space of that size, there will be sufficient accommodation for hatching and caring for one million brook trout and upwards; the shop should be added on the north side. The entire building should be raised about one foot to protect the sills properly, and the attic be prepared for a sleeping apartment and large store-room, reached by a stairway.

But to do all that the inland work requires, the Commission needs still further facilities of land and water. Such can be most conveniently found on the property purchased last summer by Mr. Archer O. Babbitt, the assistant at the Paris station, north of and adjoining the State property, which gives the confluence of the creeks known as the Big and Little Buckhorn; enough of the Big Buckhorn for an ample pond room for the grayling and hybrids, or California trout, and the most favorable opportunity for Schoodic salmon if it is possible to rear them to the breeding stage in confinement, and also gives entire control of another small spring brook of cold water which will be valuable as a wild breeding pond. This property has a very good house upon it which is occupied by Mr. Babbitt, and can be purchased or rented for the State on reasonable terms. It is further of importance as commanding the lower part of the united creeks in their course upon the present State property.

In addition to the other work done at this station, we have this year added a stock of salmon trout eggs, about 700,000, the fry from which will be planted in some of the larger and deeper inland lakes. This, it is hoped, can be made a prominent part of the work at Paris, as it can be done in connection with the regular work of the station, and it will prove very advantageous to introduce this valuable fish to such inland waters as are suitable for its growth.

The importance of the inland work is duly appreciated by the Commissioners, and the results so far attained are becoming more and more appreciated by the citizens of the interior. And yet we have not done one-half that can and ought to be done if the means and facilities are supplied by the State. The Paris station has been maintained at an expense of less than \$2,500 per year for the past two years. By increasing the current expenses about \$1,500 and adding to the plant as suggested above, at a cost of say \$5,000, the work can be doubled in 1885, and increased still further in succeeding years. In counting the cost of such extension it must be remembered that if the State should hereafter determine to stop this work or remove it to some other point, the property would readily bring in the market all that it had cost the State, so that there could be no loss.

### *3.—The Petoskey Station.*

On the 6th of August, 1883, Commissioners Kellogg and Bissell, with Mr. O. M. Chase, Superintendent, visited Petoskey to decide whether a whitefish hatching station should be located there. The visit was made after an inspection of Sault Ste. Marie, and when it was known that nothing could be done there until Congress should pass a resolution authorizing a lease of the grounds which we should need if an establishment were made at that point. The village council of Petoskey had voted the Commission free use of water if



they should locate there, and the geographical position of Petoskey, its railroad communication, and the importance of the fisheries in the vicinity combined to make it a desirable point for an extensive whitefish work. The citizens of the place took a decided interest in having the work located there, and some of the most prominent and influential of their men met the Commissioners on their arrival and escorted them on their inspection of the various sites proposed. It was speedily determined to locate at Petoskey, and we were not long in selecting the place. That chosen is just northeasterly of the Arlington Hotel, fronting the Grand Rapids and Indiana Railroad track. A ten years' lease of the ground was given us by the proprietors of the Arlington Hotel without rent. There was no improvement on the ground except a small cottage, which was purchased at its cost price—\$140. The dimensions of the building were determined upon, 30x60 feet; it was laid out, the lot staked off, the specifications were drawn, and a contract let to a builder, Mr. John Creller, at once. The work was promptly and efficiently performed, and in October we had a complete hatchery. The cottage on the grounds was rebuilt, and furnished a neat and comfortable dwelling for the Overseer and his family. A small spring brook flows across the grounds, and at a small expense has been made to adorn the premises and to furnish sufficient pond room to make some display of living fish.

The cost of the station has been as follows:

For the hatchery, interior woodwork, and rebuilding cottage.....	\$2,077 01
For pipes, water connections, materials, fountain, and labor.....	832 .03
Cost of 208 automatic glass jars.....	488 80
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Total construction and equipment.....	\$3,397 84

Mr. George W. Armstrong of Meridian, Ingham county, who has been employed several times at taking whitefish eggs, and had proved to be a very valuable man, was appointed overseer, at a salary of eight hundred dollars (\$800). He moved there with his family and took charge in October. Mr. Ohas. H. Brownell, who had been favorably known to the Commission some years before as an assistant at Pokagon, and who had been recently Superintendent of Fisheries in Nebraska (the latter place he had resigned on account of sickness), was engaged as assistant, at six hundred dollars (\$600) per year, moved with his family to Petoskey, and went to work the first week of September. The labor and experience of these men made a very large saving in construction of the interior apparatus of the hatchery, and in completing the house ready for operation in November.

The question of a water supply was of course the first one settled, and that had been decided before any decision was reached in favor of the Arlington location. The Arlington hotel was supplied by an inch and one-half iron pipe connected to an eight-inch main in Lake street, and brought from thence along the G. R. and I. R. R. track to the hotel. The pressure on the main from the height of the reservoir is over seventy pounds to the square inch, and we were advised that by connecting to that service pipe at the hotel a pipe of the same size an abundance of water would be had in the house. This accorded with our experience at Detroit, and we were of the opinion that the greater pressure at Petoskey would make up for the difference in length of the pipe there and at Detroit, the pressure at Detroit being about twenty pounds and the connection with the main not being over

twenty-five feet. The great head shown at the faucets in the hotel apparently confirmed this belief; but when the connections were made at the hatchery and the full flow turned on it was found the supply was scant. This discovery was not made until about ten days before time to commence operations—too late to make any other arrangements, except connecting with the railroad water tank at the corner of our grounds. The mistake was a serious one, although, perhaps, it was a natural one, and was simply due to inexperience with the conditions to be dealt with there.

It was hoped the village authorities would be able to extend a main, four or six inch, down Division street, in the direction of the hatchery from Lake street during the summer of 1884, but their water fund has not warranted it, as we were assured by the committee of the council, and we shall be obliged to wait another year. That extension must shortly be made to furnish the protection needed in that quarter of the village from fire risk. When that is accomplished we shall have an abundant supply by connecting with it a larger service pipe than the one now in use.

The difficulty with the water supply at Petoskey led to a most disastrous accident. The water was turned on in the house the third week in October, and as soon as it was found that the supply was not sufficient to run the jars then in place, Mr. Armstrong, the overseer, telegraphed Mr. Chase, who at once went to Petoskey to learn the extent of the difficulty, and, if possible, to overcome it. Everything was done that could be to remedy it—new gate-valves were put in, all connections carefully examined from the hatchery to the junction with the supply pipe at the hotel. But to no purpose. These operations took up two weeks of most precious time, for it was just at the beginning of the fishing, and they delayed the final arrangements for taking eggs. Mr. Chase had prepared crates for holding the live whitefish just inside the mouth of Bear creek, which flows into the bay through the village of Petoskey, and a live-boat, or box, was made for hauling the fish from the pound nets of Mr. Connable, on the south side of the bay, to the crates in the river for handling. Fearing that this source of supply might, in case of accident, be insufficient for the capacity of the house, Mr. Chase determined to go to Harbor Springs and there arrange with other fishermen for attendance upon the nets on that side of the bay. Accordingly he went on Sunday morning, November 11, across the bay to see the fishermen, with Mr. Armstrong, Mr. Brownell, and Mr. Detweiller, his two sons, and grandson, in a Mackinaw boat. This boat and crew had been engaged to bring in the fish from the nets. The work of examining the water pipes had only been finished late the night before. The great storm began that morning, and was at its height in the afternoon when the party were ready to return to Petoskey. From the shelter of that perfect harbor at Harbor Springs they were unable to judge of the violence of the storm out in the bay beyond the harbor point. When they were ready to go the elder Detweiller and some others were doubtful if it was safe for them to attempt the crossing, and Mr. Chase, being anxious to get the train for Detroit that night in order to give personal attention to the operations on Detroit river, which were by that time under way, appealed to the sailing master to say if it was safe to start. The captain, assuring him that there was no danger and he could take them safely, the party embarked. The weather was cold, and the squalls were accompanied with thick flurries of snow. The boat was seen by several people who watched it out into the middle bay, as well as they were able to on

account of the high seas running and the snow squalls that from time to time hid her entirely from view. The boat was seen by a woman in Petoskey to capsize; an alarm was given, and the boat was not seen again until she was discovered driving before the storm into the breakers which lined the banks. The entire crew was drowned, and none of the bodies have ever been discovered or seen except the elder Mr. Detweiller, whose body was found some days after far up on the shore, covered with snow and the sand and drift wood thrown out by the waves. How the accident occurred no one knows, beyond the conjecture that the foresail, being old, was blown out, and the boat becoming unmanageable fell off before the wind, and the gale striking the mainsail broadside bore her over. This is suggested by the fact that when driven ashore the foremast stood upright in its place with small shreds of the sail still clinging to the spar. The impression made on that community by this dire calamity will not be forgotten while one of this generation lives. And while we recall with gratitude the generous sympathy that went out from the whole people of Petoskey to the women widowed and the children orphaned by that cruel storm, we must not forget to mention the brave though fruitless attempt at a rescue undertaken by Captain Atkins in the partially open boat Cora, accompanied by a volunteer crew.

The loss of Mr. Chase, Mr. Armstrong, and Mr. Brownell was as great a blow as the Commission and its work could sustain. The minute which was spread upon our records on the occasion of this accident we have embodied in this report (see appendix) as a just, though incomplete tribute to the memory of capable, zealous, and trustworthy officers.

The news of the disaster at Petoskey was not known in Detroit until just after noon the following day, as the telegraph lines were blown down at several points along the line. Mr. Walter D. Marks, overseer at Paris, was telegraphed to go to Petoskey by first train, and Mr. Wm. Elliott of Cheboygan was asked if he could spare Mr. A. W. Marks, a skilled fish culturist who was then in Mr. Elliott's employment, laying out his trout farm near Duncan City. By the first train after the intelligence was received, Mr. Bissell, with E. O. Chase, left Detroit, and the President, Dr. Parker, left Grand Rapids and reached Petoskey Tuesday evening. It was found everything had been done that could then be done to recover the bodies by the citizens of Petoskey. The intense interest taken by the people was gratefully appreciated by the bereaved families as well as by the Commissioners.

We take this occasion to say that wherever we have gone on our business throughout the State the people of all classes have shown an intelligent interest in the work of the Commissioners and a readiness to give it such support and assistance as was required. This has been noticeably so at Petoskey, and has been duly appreciated.

As the season was rapidly passing for procuring a supply of eggs about Little Traverse Bay, it was necessary to do promptly what could be done to repair the losses. On Nov. 13th A. W. Marks arrived from Cheboygan and was employed as overseer of Petoskey station at a salary of eight hundred dollars (\$800). He at once began to secure such ova as could be had, but success was small, as a second storm destroyed the nets. From that time he tried every available place in that region, finally securing about eight million eggs, the larger part of which were procured very late in December near Escanaba. Upon the return of Ed. O. Chase to Detroit Eli Tinlan, the assistant at that hatchery, was detailed as assistant at Petoskey. In January it was



found there was not sufficient water to carry the eggs then in the house, and in view also of the large expense incurred in efforts to fill that house it was deemed advisable to remove the eggs to Detroit and close the Petoskey house for the remainder of the season. This was accordingly done about the middle of February, 1884. Room was found for the Petoskey eggs in the jars at the Detroit house by filling up the places of the bad eggs, which had by that time worked off. The removal was successfully accomplished by packing the eggs in the usual carrying boxes. A. W. Marks went to Paris to assist in making the brook trout plant from there, and Eli Tinlan returned to his former place in Detroit.

As the supply of water is no better there this year than last, it has been thought best to make no attempt to fill the house and run it at a full expense when less than one-half of its capacity is unavailble. Mr. Marks' family moved there in May, and will remain there during the winter to care for the property, while he will be employed at Paris and Detroit, where plenty of work is ready for him. During the summer considerable work has been done at Petoskey, grading and sodding, relaying the circular fish pool and fountain, putting in along the brook two plank ponds for the exhibition of fish, and finishing two rooms in the high basement of the overseer's cottage.

#### *4.—Glenwood Station—For Carp.*

In November, 1880, the Commission received from the United States Fish Commissioner, Prof. Baird, eighty young carp. These were placed in the State ponds, then at Pokagon, and cared for through the winter, but with indifferent success, quite a number dying. Those remaining made a rapid growth during the ensuing summer, but on the removal of the hatchery from Pokagon to Paris, Mecosta county, it was thought best to remove the carp to some locality in the immediate neighborhood rather than risk the transfer to Paris. Fortunately a selection was made of some ponds on the farm of Mr. W. Wells, at Glenwood, a station on the M. C. R. R. near Niles, and an arrangement made with Mr. Wells that in consideration of caring for them in the matter of protection and feeding he should be entitled to one-half of the increase, the old fish to remain the property of the State.

Owing to complications consequent upon the removal to Paris, and the labor involved in the erection of buildings at Detroit and Petoskey, very little attention was paid to the carp, only to ascertain that they had wintered nicely, and that quite a large number of young had been hatched the following spring.

In the early spring of 1884 the Superintendent visited the ponds at Glenwood and found that the ponds were exceptionally favorable to their successful wintering—undoubtedly the most important factor in the successful rearing of carp in our comparatively cold northern climate—there being a spring in a deep portion of the pond in and near which the carp took up their winter quarters, and from which they came forth this spring in fine condition, as evinced by the fact that some of the original stock had attained to a weight of thirteen pounds.

An attempt was made to spawn them artificially, which was not successful. They were then given the freedom of the ponds and allowed to arrange their domestic affairs in their own way with the result that there are now several thousand young fry in the ponds in good condition.

The Commission have endeavored, and in a measure feel that they have

succeeded, in obtaining reliable and practical information in regard to the successful propagation and rearing of what may properly be designated as the "farmers' fish," and hope to be able through the coming winter to lay before the people of the State as thoroughly a practical treatise on this subject as their experience and observation will permit.

Enough information has been gathered to warrant them in saying that only by intelligent care and cultivation in properly constructed ponds can any considerable success be hoped for by those constantly applying for this fish. In order that the Commission may meet the rapidly increasing demand for carp it will be necessary to select one or more convenient localities, where properly constructed ponds and accessories can be made to carry forward the important work.

The geographical position and the degree of success obtained at Glenwood make it desirable to select that as a point from which that portion of the State can be easily and economically supplied, and they would ask you to recommend to the Legislature a sufficient appropriation to forward this important work.

#### C.—PROPOSED EXTENSION OF THE EQUIPMENT.

##### 1.—*The State Agricultural College at Lansing.*

In the spring of 1884 it occurred to this Board to inquire why it might not join with the State Agricultural College at Lansing in establishing as an adjunct to the college, and upon its grounds a station for the propagation and distribution of German carp, and possibly black bass. Correspondence with President Abbot, of the college, disclosed the fact that the Faculty and State Board of Control of the college were in favor of making an effort in that direction, and furnishing us such facilities as they had at their command. Accordingly, in the latter part of June, Mr. Bissell went with the Superintendent, Mr. Marks, and spent part of a day at the Agricultural College examining the availability of the grounds and their water supply, and also discussing with the President and other officers of the college the practicability of carrying out this scheme. There are two notable advantages in making the location at the college, which are: First, that a successful establishment for the artificial propagation of carp and bass will furnish the means of instructing the students in the college in useful ways of improving the waste and other waters that are so abundant upon the farms in Michigan. Another is, that while it would furnish this Board with an advantageously situated station for carrying on an important part of its work, the necessary grounds and part of the necessary expense would be supplied at the lowest possible cost to the State, as we should be able to utilize at slight expense the waters of Cedar creek, which are admirably adapted for this purpose, and also to utilize the grounds adjoining the creek, between that and the bluff upon which the building is situated, which is of no special use to the college. It will also furnish us with a station at the Capital, where members of the Legislature and other officers of the State government may learn something of the methods, extent, and value of this work while they are in attendance upon their duties at the State Capital. A further examination of this location was made by Dr. Parker and the Superintendent, and the former good opinion of it confirmed. While there are no springs at hand to keep up the temperature in winter, artesian wells are easily and cheaply constructed here to furnish water of proper temperature to take the place of natural springs.

Already, at the suggestion of the Commissioners, the authorities of the college have authorized a small expenditure of money to strengthen and raise the dam across Cedar creek, by which their pump works are supplied, and also to prepare a part of the grounds where ponds shall be laid out. Not having sufficient funds in the fall of 1884 to improve the ponds, a small pond in use by the Botanical Department of the Agricultural College was prepared and stocked with small carp from the station at Glenwood. In another part of this report the importance, as well as the methods of carp culture, are fully discussed, and to which we respectfully refer in connection with the proposed establishment at the Agricultural College. So far it has met with great favor, not only by State officers but by prominent citizens of the State whose attention has been called to it. The calls by people of the State for supplies of carp have been very numerous, and ought to be supplied. There are on our books at present, without any advertising on the part of the Board that they were prepared to distribute carp, not less than 79 applications.

### 2.—*Sault Ste. Marie.*

Early in 1883 the desirableness of having a station for whitefish as well as trout hatching upon Lake Superior was suggested and pretty thoroughly discussed by the Board. Attention was at once called to the site at the Rapids of the St. Marie river, lying just between the rapids and the ship canal, as a place affording many advantages. The water flowing right past this location, and it could be made to flow across it either in artificial streams, or artificial ponds, or from piping through the house for hatching operations, is extremely cold, is perfectly pure, and is the native water of the speckled trout and the whitefish. The whitefish, as is generally known, are caught on the rapids directly opposite this location in great quantities by the Indians from their canoes, and while at the present time trout fishing along the rapids is not as good as in former years, because it has been so assiduously fished, particularly from the American side, still not infrequently speckled trout of quite large size are caught there. It is thought that the advantages of this water will enable us to solve some experiments which have never yet been successfully accomplished. If anywhere in the world the delicate whitefish can be reared to maturity in captivity, and made to produce, it would be under the favorable conditions found in these waters. This matter of the location at Sault Ste. Marie was referred in February, 1883, to Commissioner Bissell. Investigation showed that the title to the property was vested in the United States government—that it had been withdrawn from entry or location and reserved for military purposes. It was supposed by the engineer officers that this ground would ultimately be needed some way in connection with the improvement or enlargement of the canal. It has been occupied for a number of years past by some Indians and half-breeds for their summer quarters while fishing upon the rapids. All Indian title in the land has been long ago extinguished by treaties between the United States and the Indians. Application was made to the Secretary of War in March, 1883, requesting that he would give a lease of this location to this Board for the purpose of making an establishment there for the artificial propagation of food fishes, to be used entirely for State purposes. The Secretary of War replied when we had submitted to him the plans of the building which we desired to erect, he would then consider and decide whether or no he had authority to give us the license to use the grounds. He suggested, however, that it would probably

require Congressional action before he could act. To that the Board of Commissioners replied that they thought that the Secretary of War had better first decide the question whether he had authority to make any lease for our use and occupation of the premises. Whereupon he promptly responded that he had no authority, and that it would require a joint resolution of Congress to authorize him to make the lease. Application in the mean time had been made to some of our Representatives in Congress to further our interests in securing that location, and we had also applied to Prof. Spencer F. Baird, United States Fishery Commissioner, asking his influence and assistance in the matter. These agencies failed, and it was then too late to seek favorable action in Congress, particularly as the dilatory action of one of our Representatives in whom we had placed some reliance, gave us no encouragement that action could be had. The matter, however, was not abandoned, but the government officers in charge of the work at the canal were seen at different times, and their interest in the matter was secured. In August Mr. Kellogg, Mr. Bissell, and the Superintendent, Mr. Chase, went to the Sault to examine the property and ascertain whether the improvement of it for our purpose was practicable. A very careful inspection of the property, its location, fall and character of the water was noted, and the opinion was general that it was a very desirable place, although the construction of extensive works here would probably be a very considerable expense. This, however would be more than counterbalanced by the superior advantages of the abundance and quality of the water. Before our Representatives in Congress went to Washington for the last session they had all been approached to secure their interest in the passage of a joint resolution authorizing the Secretary of War to give us a lease of the grounds. The matter was presented to the House by Hon. W. C. Maybury, of the First District. It was referred to the Public Lands Committee. A full hearing on the merits was had before that committee, which reported unanimously to the House in favor of the passage of the resolution, and it was passed. In the meantime Senators Conger and Palmer had promised their assistance in the Senate, and ultimately procured its passage late in June, 1884. The resolution was approved by the President. In the middle of July it was thought best to visit the Sault again and reexamine the property in the light of the experience which we had gained in the past year. Accordingly Mr. Bissell and Mr. Whitaker went to the Sault, and were there joined by the Superintendent, Mr. Marks, and A. W. Marks, the overseer of the Petoskey house, who have had very wide experience in locating and opening new hatching places. Again a careful examination of the premises was made, partly with a view to trying some experiments this coming winter if found practicable to do so. Upon this visit, and a very careful consideration of the subject with the engineer officers, as well as the executive officers of the canal, and also with intelligent fishermen and citizens of the Sault, we were led to the conclusion that one of the most serious obstacles to be overcome in utilizing that water power for our purposes, was the long-continued cold and penetrating frosts of this latitude. Another matter of considerable importance will be the manner of taking water into the house, provided the grounds are utilized at once, for the hatching of white-fish. After a very full discussion and consideration of all the conditions under which we should have to commence our operations there, we are led to the conclusion that it would be unwise to do more for the first year than to commence the improvement of the grounds and

erect part of a trout-hatching nouse for speckled and lake trout, leaving the manner of improvement, for the purpose of white-fish culture, and the extent to which white-fish operations should be established there, until we should have one year's experience at least in the operations of trout work. It is difficult to make a close estimate of the amount of money that would be required to properly improve these grounds; because there are many large boulders upon the ground which would need to be handled and moved; and the whole depth that we should need to disturb, either in laying foundations or in digging the deepest ponds, would not require us to go to the bed rock, as we are informed that the surface here for ten or twelve feet consists of this boulder-drift. All of the stone which we should require for making a sea-wall or for making ponds would be found ready to our hands. The only expense in connection with them would be the lifting and handling and perhaps splitting them for our purpose.

After the passage of the joint resolution a lease between the Secretary of War in behalf of the United States Government, and by the Commissioners in behalf of the State, was executed in duplicate on the 16th day of Sept., 1884. Steps were at once taken under the direction of General Poe to deliver to us possession of the premises.

We recommend that a sufficient appropriation should be made for the improvement of this location in the way indicated above, that is, for the purpose of commencing, and completing part of, a future trout hatchery; for building such ponds as may be found necessary, and for securing a proper supply of water for the house as well as for making a small crib dock about 75 feet in length to project from the upper part of the premises, across the nearest channel of the rapids in order to divert a large stream of water across the grounds, through the ponds and into the house, and to provide quarters for the overseer who is placed in charge. We think the appropriation should not be less than \$5,000.00. We look upon the location of our work at this point as one of immense future importance. The time is already at hand when preparation should be made for meeting the demand to be made upon the State for an abundant supply of young white-fish and trout to supply the needs of the Lake Superior coast. The disastrous effects of over-fishing have begun to show themselves on several of the older fishing grounds along the Lake Superior coast. This is notably the case at the shore fisheries at White-fish Point, and for thirty miles either side of Marquette, and in the head of Keweenaw Bay. And the amount of fishing done on Lake Superior has been and will hereafter be increased many times each year.

### *3.—Belle Isle Park, Detroit.*

The Commissioners of the Belle Isle Park have considered that in making improvements upon certain portions of the park property an opportunity may be offered for improving some large fish ponds. There are some places in the park which will be laid out in artificial ponds or miniature lakes, with a current of fresh water flowing through them from the head of the island, partly to aid the drainage and partly to furnish material for roads, which they will be glad to have properly stocked with useful and ornamental fish, to furnish an additional attraction to this beautiful place. It is quite probable that we may see a way to accept their generous proposal and utilize the ponds for extensive breeding operations.

Their plans for improvement are not sufficiently advanced now, to enable



us to say in what way we can aid them and benefit our work by accepting the offer; but when they are ready to lay out the work we shall not lose the opportunity to forward the State's interest, if it shall prove to be practicable to utilize the park ponds for the State's work.

**D.—OTHER MATTERS RELATING TO ARTIFICIAL PROPAGATION, ETC.**

1. Examination of waters.
2. Inter-State conference.
3. Re-stocking the Au Sable river.
4. Applications for fish.
5. White-fish ova and Fort Wayne fishery.
6. Outline reviews—1882–1884.

*1.—Examination of Waters.*

The building of the Detroit and Petoskey houses in the summer of 1883, and the necessary pond work at Paris and carp work at Glenwood in the summer of 1884 prevented as full and systematic work in examining lakes and streams as was intended and desired. The superintendent has examined Torch lake so far as to demonstrate the fact that white-fish and salmon trout exist there. Some streams in Emmet, Charlevoix, Wexford, and Newaygo counties have been examined for brook trout, in all of which the streams were found of the first quality as to water, abundance of food and other conditions favorable to supporting a large number of well-fed fish—much larger than were found, or reported in either locality. It is the intention of the commissioners to make a complete and systematic investigation by the use of nets of all lakes that have been stocked, or where that has been attempted, by the State, in order to determine whether they were suitable for the fish planted in them, and if not to learn the conditions existing that are favorable for the development of other kinds of fish.

*2.—Inter-State Conference.*

In October, 1883, a meeting of Fishery Commissioners from States bordering the great lakes was held at Detroit upon invitation of the Michigan Commission. The purpose of the conference was to interchange views upon and discuss the best methods of regulating the fisheries of these States with a view to general uniformity, so far as that was attainable, in the laws of the several States affecting different parts of the same waters and the pursuit in them of the same kinds of fish. Commissioners attended from Minnesota, Wisconsin, Ohio, and Michigan, and the United States Fish Commissioner was represented by one of his assistants. A very general agreement was found to exist among the representatives as to need of better enforcement of existing laws, as well as for uniformity of legislation by the several States concerned.

A question has sometimes been raised as to the jurisdiction of the States bordering the great lakes to make and enforce such laws as they deemed necessary respecting the fishing carried on in those lakes, and it was thought probable that the same question would be suggested at this conference. To be prepared to answer it if asked, we requested Mr. Kirchner, late Attorney General of Michigan, to examine the authorities and present at the conference the results of his investigation on this subject. At one of the sessions Mr. Kirchner was present and explained the law as to the power of the State over its bordering waters in substance as follows:

The first question is whether these waters are within the civil and criminal jurisdiction of the States. This matter has been gone over very fully, and has been expressly decided by our own Supreme Court in the case of *The People vs. Tyler*, 7 Mich. Tyler had committed a deadly assault on the St. Clair river, and the question arose whether it was a matter of State cognizance, or a matter within the jurisdiction of the Federal Government. It was decided by a full bench, each judge giving an opinion, that it was within the cognizance of the State, and that Tyler had committed an offense for which he could be held liable under the State laws. The Chief Justice said that "whenever a State bounds a public water, its civil jurisdiction extends to the boundary line." So, if these waters are within the jurisdiction of the State for civil and criminal purposes, then it follows that the State has power to legislate upon the subject; it is within the police powers of the State.

The right of the State to govern fisheries first came up before a Federal tribunal in 1823, in the case of *Garfield vs. Carroll*, 4 Wash., 377. The State of New Jersey had passed an act prohibiting the fishing for oyster by drags, and the question came up directly before Justice Washington, sitting as circuit judge, whether it was within the powers of the State of New Jersey to pass such a law, and in quite an elaborate opinion he decided it was.

Angell on Tide Waters, a a book of standard authority, has collected all the authorities upon the subject. It appears that nearly all the Atlantic States have legislated upon the subject, and in nearly all the States the right to so legislate has been affirmed,

But in 1855 a case was brought to the attention of the Supreme Court of the United States (18 How. 71). The State of Maryland had provided by law that no one should fish for oysters except by hooks and nets, as then in use, and expressly prohibited fishing for oysters by drags. A Mr. Smith was the owner of a schooner, which was registered and enrolled under the laws of the United States. He was sailing down Chesapeake Bay, dragging for oysters. The laws of Maryland provided that a vessel violating the provisions of the act, might be seized and condemned, and the State Constable seized this vessel and a justice of the peace condemned her for the State of Maryland. Thereupon her owner, Smith, took the case to the Supreme Court of the United States.

The question was very fully argued, and Benjamin R. Curtis, then a Justice of the Supreme Court, delivered the opinion. It was a very exhaustive argument. It examined first into the right of the State to legislate upon this subject at all. He based his opinion upon the well-settled rule that whatever rights individuals possess, they must exercise with a due regard to the rights of others. He held that it was within the police powers of the State so to legislate as to require obedience to this rule. It was claimed that the vessel was engaged in commerce and navigation; that she was registered and enrolled in accordance with the laws of the country, and therefore it was not within the powers of the State to interfere; much more so as the power to regulate commerce had been committed to Congress. Mr. Justice Curtis said that all rights are subject to the police power of the State, which is axiomatic, and he applied it to this case, and he said this right to regulate fisheries was not a matter which had been delegated to Congress, and the Supreme Court rendered a decision affirming the decree of the court below. Since then the question has not been before the Supreme Court.

The principal points that were agreed upon at the conference were, briefly, the following:

*a.* When seines or other nets are used during the spawning season of any fish, upon the spawning grounds, or where the fish are running, the use of all such nets should be prohibited from 12 o'clock Saturday night until 1 o'clock of the next Monday morning.

*b.* Trap and pound nets of all kinds should not be over 80 rods in length of lead, nor contain more than four cribs in string.

*c.* Pound nets should not extend beyond a line one mile out from headland to headland, all nets set in the bays between should be limited to the same line.

*d.* No nets should be set upon reefs or other grounds known to be used as spawning grounds.

*e.* It is desirable and just for the successful propagation of fish on the Great Lakes that a license be laid upon nets used in fishing thereon, the proceeds of which should be devoted to the purposes of fish culture to replenish the lakes with young fish. The standards for license being: 1. Seine and gill nets by the fathom. 2. Trap or pound nets by the heart, or crib, and by the fathom of lead beyond 25 rods.

*f.* Each State should appoint fishery officers to enforce the inspection of nets, etc., and the laws for the protection of fish.

*g.* Stringent laws should be passed and enforced by each State prohibiting the use of explosives for the destruction of fish.

*h.* As proper statistics of the fisheries in each state are a necessary adjunct to the work of the several commissions, that the States be urged to adopt measures for gathering the same in respect to the fishing interests within their several jurisdictions.

*i.* Throwing offal, or other deleterious matter, upon spawning grounds should be prohibited.

*j.* That in view of the present condition of the fisheries of the Great Lakes, and from the known results of artificial propagation of whitefish and trout, the work of propagation should be vigorously prosecuted.

*k.* It is deemed advisable to consult with the fishermen in respect to the various matters above indicated, and to obtain from them as definite opinions as possible upon these subjects for mutual understanding and cōoperation.

*l.* It is recommended to the Fish Commissions of the States bordering the Great Lakes, to urge upon the senators and representatives in congress the necessity of securing action on the part of the United States Government, through its efficient Fish Commission, to send one of its steamers with a sufficient force of skilled and scientific men to the Great Lakes for the purpose of investigating the development and habits of fish, the methods of fishing employed, and all other matters connected with the fishing industry, as none of the States have the means for such an enterprise.

*m.* The several States should pass and enforce uniform laws regulating the size of all fish taken in the Great Lakes, that shall be marketable.

It will be seen that the principal points among these suggestions have been adopted by this Commission, and are urged in this report, if not in the exact form here presented, still they are substantially comprehended in the recommendations which we have made.

A second meeting of the conference was held at Milwaukee, in October, 1884, at which the President of the Commission, Dr. Parker, was present.



Very much the same ground was gone over, but not having received a report of the proceedings we are unable to give as full a notice of it as we should wish. We believe some good can be accomplished by uniformity of legislation among the States in the matter of fishery regulation, and will do our part to encourage it.

### *3.—Brook Trout for the Au Sable River.*

For two years past the Commissioners have been urged by several gentlemen whose knowledge of that river is full and accurate, to plant the famous grayling river, the Au Sable, with brook trout. They tell us the grayling is almost exterminated there, and that the log-running, which has been the most potent factor in his extermination, will prevent his ever being established there again. We have very reluctantly come to the same conclusion. In the summer of 1883 you could float down the Au Sable for fifteen miles below the village of Grayling without seeing or raising a single fish. From that point down there were a few fish, and it is possible that for many years some grayling will live in that lower part of the river where the main stream is deep enough to furnish some protection to the fish and some suitable spawning beds from the ravages of the running logs and the deadly spear. The principal cause of the decline in the number of fish has been the log-running. The grayling is a spring spawner. As a rule the spawning ground is not in very deep water, and while the eggs are in process of hatching, or while the fish are working on the spawning beds, the logs come down, filling the stream from bank to bank, ploughing up the beds, and raking them clean of eggs or driving off the working fish. The grayling is peculiarly obnoxious to this danger, as he spawns almost entirely in the main body of the stream. Trout would not be so liable to be interfered with in this way; as they spawn in October and November the eggs would be hatched before the log running would begin.

The quality of the water and abundance of food is all that could be desired for growing trout, and by planting them high up in the sources of the river they will gradually drop down as they grow and fill the places now vacated by the grayling. This conclusion is reached after due deliberation and a fair attempt to do something to restore the grayling. During the spawning season of 1884 Mr. Babbitt, assistant at Paris, made a trip down the Au Sable to secure, if possible, a stock of grayling eggs, having with him all necessary appliances for preserving and transporting them. He went down the river twenty miles from the village of Grayling, but could not secure a single spawning fish. The proposal to stock the Au Sable with trout is urged by such gentlemen as Mr. D. H. Fitzhugh, of Bay City, as well as by the most experienced guides who are familiar with the river and the entire history of grayling fishing there.

A determined effort will be made by the Commission as soon as the additional water facilities can be procured at Paris, to secure a good stock of grayling, give them the most favorable environment, and do whatever can be done to raise sufficient young fish to preserve for the Manistee and some smaller grayling streams this famous and valuable game fish. Special mention has been made of the Au Sable river because it is the largest and most important stream of the lower peninsula capable of rearing and supporting a large supply of valuable food and game fish.

*4.—Applications for Fish.*

On the 5th of November there were on our books applications for various fish as follows:

Carp.....	79
Brook trout.....	67
Eels.....	32
Wall-eyed pike and pickerel.....	63
Whitefish.....	4
Schoodic salmon.....	2
Total.....	<u>247</u>

*5.—Whitefish Ova and the Fort Wayne Fishery.*

The earlier reports are replete with experiments of how and where to procure ova for our whitefish work, and that, too, has been and is one of the most serious questions in deciding upon any proposed new stations. Mr. O. M. Chase practically solved the question for the Detroit hatchery by his demonstration that whitefish could be "crated" and handled in that way with very little injury, and also by getting permission, on quite reasonable terms, to handle the fish at the Fort Wayne fishery. It is barely possible that the supply from Detroit river may become sufficient for other stations. The Commission have hopes of finding a safe and convenient source of supply in some of our inland lakes. This fishery is on the government front at Fort Wayne, in Springwells; easily accessible by the street cars, which run from there to and nearly through the city of Detroit, passing within one block of the Detroit hatchery. Under Mr. Chase's arrangement the ova for the fall of 1882 and the fall of 1883 were taken there. In the summer of 1884 Mr. Collins, who owned the plant there and held the fishing permit from the post commander, sold to the Commission his plant and fishing right, with the approval of the commanding officer at the fort, and we took possession. The terms of the fishing permit are \$150 per year and 500 fish. The Commission made a fishing contract with Messrs. Chappee & Reaume, who had fished the ground many years, on the usual terms, we to furnish the grounds and repair the plant for the exclusive control of the fish and one-quarter of the total product. The fishery adjoining on the west, owned by Mr. George Weber, was rented for the purpose of preventing fishing operations there, as very nearly the same ground would be swept by each seine.

The advantages afforded to our work by this fishery are:

1. Its accessibility from the hatchery and the city.
2. The safety with which the operations for egg-taking can be conducted; and,
3. The convenient disposition of the fish by holding them in crates and pound, so that the maximum number of eggs can be obtained at the exact time when the fish are ripe for handling, which enables the work to be done to the very best advantage for the condition of the eggs, and at far less expense than could be possible at pound or gill-net fisheries.

The experience of this year most amply justifies our expectations in this regard. The fishing was very light in the number of fish caught, being a little less than 3,000. From the history of the fishery we had reasonable grounds to anticipate a catch of 6,000 and upwards. The fish averaged very

large and were in fine condition, and have yielded about 51,000,000 eggs. With a catch of 5,000 or over, even if the average size should be a little below that of this year, the yield of eggs will come up to a very large number, say about 70,000,000.

The quantity of eggs taken this year is the largest we have had, while the total extra expense of it (that is outside the salaries of regular employés), is considerably less than at any time in the past four years. The extra expense is less than \$500—that is a trifle less than 1 cent per 1,000 eggs properly impregnated and deposited in good order in the hatching apparatus. The cost of the plant purchased, consisting of dock, pound, and shanty, was \$100.

*6.—Outline Review and Comparison of the Work at Dec. 1st, 1882, and Dec. 1st, 1884.*

When the last report was submitted (two years ago) the condition and extent of the operations of the Commission as then conducted were:

1. At Detroit, where the superintendent, being a resident, had personal direction, was a whitefish hatchery, 20x50 feet, over-crowded with apparatus, and deficient in every particular essential to extended and convenient work. In this house about 20,000,000 whitefish eggs were running in 207 jars. The house was dependent for its supply of eggs upon such yearly bargains as the energetic superintendent could make with fishermen on the river. The only favorable arrangement he had made up to this time was with Mr. Geo. Collins, of Fort Wayne fishery. At Detroit was an overseer and an assistant besides the superintendent.

2. At Paris a meagre supply of stock fish from four ponds without a single proper spawning race had furnished about 350,000 brook trout eggs. The condition of the property in other respects will be understood from the improvements noted under the general account of Paris station. An overseer and assistant were in charge.

3. At Glenwood were the few carp remaining, in as good private hands as could be found, but up to that time nothing but expectation had been realized from them.

4. In June of each year there was either a substantial work in gathering silver eels from the Hudson at Troy, N. Y., for planting in central and southern counties of the State; or a hatch and planting of pickerel, or wall-eyed pike, this work being done principally by the men from Detroit hatchery.

The present condition of operations is as follows:

1. At Detroit, a complete hatchery, 40x80 feet, with 41,500,000 whitefish eggs running (Dec. 1st, 1884) in 312 jars, with about 10,000,000 eggs in reserve to fill up the jars as they work off. or else available to exchange with others for ova of other kinds we may need. The number of jars can be increased to 416, with capacity for 55,300,000 whitefish eggs. A valuable fishery (Fort Wayne) under our control, the plant being owned by the State, where this year with a catch of less than 3,000 fish we have laid down over 51,000,000 whitefish eggs, and with an average good catch our share of the proceeds will pay the entire expense of getting the ova. An overseer and one regular assistant, two extra hands while gathering ova and planting.

2. At Paris, the same property increased in effectiveness 100 per cent., with 7 ponds, 2 large wild ponds, 6 covered spawning races, 4 nursery ponds or races, and one large wild nursery. At this time (Dec. 1st, 1884) there are in the hatching trays 450,000 brook trout eggs taken from own fish, and 700,000

salmon trout eggs ready to place in the troughs, taken at the Alpena fisheries. An overseer and one regular assistant.

3. At Petoskey, a completely appointed whitefish hatchery, 30x60 feet, with 208 jars ready to be put in commission as soon as the water supply can be furnished, having a capacity of 28,000,000 whitefish eggs. An overseer detailed for work at Paris, or Detroit, or Glenwood, while this hatchery is out of commission.

4. At the State Agricultural College arrangements completed for an extensive carp and bass work, with all the ground and water that can be used to advantage. Awaiting appropriation for improvement.

5. At Sault Ste. Marie, a lease procured from United States government of ground, with abundance of the finest water for brook trout, salmon trout, schoodic salmon, and whitefish. Awaiting appropriation for improvement.

6. At Glenwood, two new spawning ponds and a good stock of carp for a branch carp station.

7. At Detroit, an organized office with a Secretary, rendered necessary by the extent of the work to be systemized and the increasing correspondence of the Commission.

This comparison is made for the purpose of showing whether or not a reasonably good use has been made with the increased appropriation for these two years, and not in the slightest to disparage the work of two years ago, for that was the foundation upon which this is built.

#### I.—ORGANIZATION.

Since the submission of the last biennial report the following changes have been made in the organization of the Commission and the working force under its direction.

At a meeting held February 19, 1883, Dr. Parker was elected President of the Board for the ensuing year.

The necessity and advisability of appointing a Secretary of the Board, to be regularly employed and paid for his services, and to perform the duties under the direction of the Commissioners, was discussed at length, and it was the unanimous opinion that for the proper attention to these duties some one should be employed to act in such capacity, and thereupon Mr. Herschel Whitaker was appointed Secretary, his compensation to be thereafter fixed.

At a meeting of the Board held in March, 1883, regulations were adopted reorganizing the Board and to systematize its work, which regulations are set forth in appendix.

During this month Mr. W. D. Marks was put in charge of the Paris station. Mr. Marks had formerly been employed by the New York Commission, and his thorough acquaintance with trout culture has been of great advantage to the Commission, as has been manifested by his suggestions and intelligent direction of the improvements carried forward at Paris.

In July Mr. Wm. A. Butler, Jr., was appointed treasurer of the board. Mr. Butler kindly consented to attend to the details of disbursement of the funds, and serves without compensation.

In September, 1883, the Petoskey station having been completed, Mr. Geo. W. Armstrong, who had formerly been employed by the board, in connection with its work in the matter of plants, etc., was permanently employed as overseer of that station, and Mr. Chas. H. Brownell was employed as his assistant. Mr. Eli Tinlan was also employed as assistant at the Detroit station.

The drowning of Mr. Chase, Mr. Armstrong and Mr. Brownell on the 11th of Nov., 1883, necessitated various changes and additions to the force, and immediately thereafter Mr. W. D. Marks was promoted to be acting superintendent until a regular superintendent should be appointed. Mr. E. O. Chase was appointed overseer of the Detroit station and Mr. A. W. Marks was engaged to take the place of Mr. Armstrong at Petoskey. Mr. Orr Marks was appointed overseer at Paris.

In March, 1884, the board having duly considered the applications presented to it by various parties to be appointed superintendent, determined to appoint Mr. Walter D. Marks, taking into consideration his active and intelligent conduct of the work of the commission for the period succeeding the death of Mr. Chase, and he was so appointed.

Upon the closing of the Petoskey hatchery in the winter of 1884 a reduction of the force was necessary and Phillip Tinlan and Archer C. Babbitt and Mr. Golloway, assistants at Detroit and Paris, were discharged and A. W. Marks was detailed for special service to the Paris station.

In May, 1884, A. W. Marks returned to Petoskey, taking charge of that station.

In June, 1884, Mr. A. J. Kellogg resigned his office as fish commissioner, and Mr. Herschel Whitaker was, upon the application of the board to the Governor, appointed in his stead. Mr. Kellogg was elected on the 9th of June to succeed Mr. Whitaker as secretary.

On the 1st of July, 1884, Eli Tinlan was appointed overseer of the Detroit station, E. O. Chase retiring.

The board is at present constituted as follows:

Dr. J. C. Parker, president.

Mr. John H. Bissell,  
Mr. Herschel Whitaker, } Commissioners.

Mr. W. D. Marks, superintendent.

Mr. A. J. Kellogg, secretary.

Mr. Wm. A. Butler, jr., treasurer.

Mr. Eli Tinlin, overseer at Detroit whitefish station.

Mr. Floyd O. Marks, assistant.

Mr. A. W. Marks, overseer of the Petoskey station.

Mr. Orr. D. Marks, overseer of the Paris Station.

Mr. Archie C. Babbitt, assistant.

Regular meetings of the board have been held when all the commissioners were present as follows:

February 19th, March 29th, July 7th, Sept. 11th, Nov. 3d, 1883; January 10th, March 26th, May 10th, June 10th, September 16th, 1884.

Special meetings have been held as follows:

February 27th, 1883, at Lansing.

Present: Mr. Kellogg and Mr. Bissell.

June 9th, 1884, a meeting held at Detroit.

Present: Mr. Bissell and Mr. Whitaker.

June 16th, a meeting at Detroit.

Present: Mr. Bissell and Mr. Whitaker.

#### FISH CAR FOR PLANTING AND ACKNOWLEDGMENT TO RAILROADS.

The distribution of the fry of the whitefish and trout in the inland waters and great lakes of the State necessarily involves large shipments by rail to



points remote from the hatching stations, and also involves the transportation of men and material over many different lines of road. This work necessitates the use of one or two cars for a period of nearly two months in the spring of the year, and the cars needed for such distribution have up to this date been procured from the different railroads. Many times it has been a matter of extreme difficulty to procure a suitable car for this purpose, for the reason that at this period of the year nearly all the railroad companies require all their rolling stock for use in their own business. The necessity for quick transportation of fry from the hatchery to points at which they are deposited in the waters requires that all shipments should be made upon express trains, and the different roads, so far as requested, have afforded the Commission the opportunity of having its car attached to express trains, thereby expediting shipments. The Grand Rapids & Indiana and the Detroit, Lansing & Northern roads have within the past two years furnished cars for this purpose to the Commission at quite reasonable rentals for their use, and have afforded every facility within their power to forward the work of the Commission in this respect. These roads, as well as other roads hereafter mentioned, have furnished free transportation for employes and material. The Commission desires to make a fitting acknowledgment to the following roads for permission to attach their car to express trains, and for their courtesy in passing men and material over their roads free of charge: The Grand Rapids & Indiana, Detroit, Lansing & Northern, Flint & Pere Marquette, Michigan Central, Lake Shore & Michigan Southern, Canada Southern, Detroit, Grand Haven & Milwaukee, Chicago & West Michigan, Detroit & Bay City, Jackson, Lansing & Saginaw, Grand Trunk, and Marquette & Mackinaw.

In the report of two years ago we recommended that an appropriation be made for a car specially constructed for the purposes of the distribution of fry, which should be owned by the Commission and be at its disposal when required. While the Board remains of the opinion that in the near future such means of transportation will be required, and a car for that purpose should be constructed, still we think at present, if we can be reasonably sure that the facilities we have enjoyed from the roads above mentioned will be extended to us at the same reasonable cost, that the need of such a car at present is not so urgent as it otherwise would be, and the Board will not at present ask for an appropriation for that purpose.

#### CONCLUSION.

#### *Fish Culture in 1884.*

The present aspect of this subject is far different in many respects from what its advocates and promoters of ten or more years ago believed it would be at this time. The general enthusiasm of the early movement, as it seized upon the naturalist and sportsman of ten or fifteen years ago in the blush of its first successful experiments, has not entirely faded away, but has ripened into a deep conviction on the part of an ever increasing number of intelligent men that fish culture has solved one-half of the question, "can the fisheries be preserved?" and has now settled down upon business-like principles and methods to do its part. The other half of that question must depend for its answer upon wise measures for protection. This is true of almost every State and Territory in the Union. In the central and southern portions of the Union the artificial cultivation of the useful varieties of carp is increasing

with great rapidity and success. On the Pacific coast the salmon, valuable for smoking and canning, are being propagated not only by States, but on some rivers by the great canning establishments, where they are secure of the benefits of their labor in that direction. On the Atlantic coast the re-establishment of the shad by the United States and the State Commissions, the demonstration that has been made in Maine and some other New England States, of the practicability of restoring the Atlantic salmon to several rivers where once this fish was found in great abundance, the successful establishment of our eastern brook trout in the streams of the Pacific States, and the natural complement of that fact in successfully establishing the California or Rainbow Trout in States eastward of the Mississippi river, with what we have said elsewhere of the work in this State (and the same kind of work is being done in Ohio, Minnesota, and Wisconsin), all point incontestably to the truth of the fact above asserted. In almost all the States the work is being more thoroughly prosecuted than ever. Minnesota has just added the Chase automatic jar to its other equipment, and is joining the whitefish work. The Pennsylvania Commission with new life and energy infused into it, is proposing to engage in whitefish work at Erie in another year. The reports of all the States show that a more comprehensive and business-like view of the subject is gaining ground, and that fish culture means now a real and substantial aid in the maintenance of great industrial fisheries, and not mainly gratification to the fancies of a small sporting class in the extension of game fishes, or experimental operations by specialists in natural history. Fish culture, it is true, owes very largely its eminent position to-day to the successful experiments of the one, and the enthusiasm of the other; but it has now got beyond its leading strings and is beginning to be appreciated in its proper sphere as a useful adjunct to the public business of the State.

In bringing about this prosperous state of fishery affairs, the work of the United States Fish Commission has been, as it ought to be, pre-eminent. Its report for the year 1882, an octavo volume of 1,100 pages, which has just appeared, is a notable publication in the history of fish culture. Our space and time forbid as extended a review of it as we should like to make, for there is much valuable information in it referring to matters in which this State is immediately interested, which we should like to present for the benefit of many persons who may not see the original. We very heartily commend an examination of the publications by the United States Fish Commission to every one who seeks to acquire a comprehensive view of what has been done and what can be done in this department of public work, and to further an industry of national importance. We feel constrained to quote the following from Prof. Baird's introductory remarks, which is pertinent to our Michigan work:

“The work of increasing the supply of valuable fishes in the waters of the United States, whether by artificial propagation or by transplantation, although very successful, may be considered as yet in its infancy.

“It must be remembered that the agencies which have tended to diminish the abundance of fish have been at work for many years, and are increasing at an enormous ratio. This, taken in connection with the rapid multiplication of the population of the United States, makes the work an extremely difficult one.

“If the general conditions remained the same as they were fifty years ago it would be a very simple thing to restore the former equilibrium.

“At that time, it must be remembered, the methods of preservation and wholesale transfer, by means of ice, were not known, while the means of quick transportation were very limited. Hence a small number of fish supplied fully the demand, with the exception, of course, of species that were salted down, like the cod, the mackerel, and the herrings (including the shad). At that time a comparatively small quantity supplied the demand for fresh fish, and it was easy to more than meet the demand. Now, however, the conditions are entirely changed. The whole country participates in the benefits of a large capture of fish, and there is no danger of glutting the market, since any surplus can be immediately frozen and shipped to a distance or held until the occurrence of a renewed demand.

“Another impediment to the rapid accomplishment of the desired result is the absence of protective legislation of a sufficiently stringent character to prevent unnecessary waste of the fish during the critical period of spawning, and the erection or maintenance of impediments to their movements in reaching the spawning grounds. This is especially the case with the shad and the salmon, where the simple construction of an impassable dam, or the erection of a factory discharging its poisonous waste into the water, may, in a few years, entirely exterminate a successful and valuable fishery.

“It is to be hoped that public opinion will be gradually led up to the necessity of action of the kind referred to, and that year by year a continued increase in the fisheries will be manifested. Even if this does not occur as rapidly as some may hope, the experiments so far furnish the strongest arguments in favor of continuing the work for a reasonable time. A diminution that has been going on for fifty or more years is not to be overcome in ten, in view of the increasing obstacles already referred to.”

Following a very complete statement of the methods employed by the U.S. commission, in connection with the tenth census, to procure a fishing census of the United States, is given this brief summary of results:

“The general results of the investigations from the statisticians’ standpoint may be briefly summarized as follows:

“In 1880 the number of persons employed in the fishery industries of the United States was 131,426, of whom 101,684 were fishermen and the remainder shoremen. The fishing fleet consisted of 6,605 vessels (with a tonnage of 208,297.82) and 44,804 boats, and the total amount invested was \$37,955,349, distributed as follows: Vessels, \$9,357,282; boats, \$2,465,393; minor apparatus and outfits, \$8,145,261; other capital, including shore property, \$17,987,413.

“The value of the fisheries of the sea, the great rivers, and the great lakes was placed at \$43,046,053 and that of those in minor inland waters at \$1,500,000; in all, \$44,546,053. These values were estimated upon the basis of the prices of the products received by the producers, and if average wholesale prices had been considered the value would have been much greater. In 1882 the yield of the fisheries was much greater than in 1880, and prices, both ‘at first hand’ and at wholesale, were higher, so that a fair estimate at wholesale market rates would place their value at the present time rather above than below the sum of \$100,000,000.”

Many suggestions have been made for a prudent investment of the surplus revenues now lying in the treasury of the United States, all of which have been open to some criticism, and it may be rash to add another, but, if any statesman should by accident read this report, we take the liberty of suggest-



ing to him that no better use could be found for a portion of the surplus than investment by the United States fish commission in completing and equipping its stations for research, increasing and perfecting its stations for artificial propagation of fish and oysters, and in further facilities for extending its work by steamers on the Atlantic coast, and additional stations for work in aid of inland (as distinguished from seacoast) fisheries.

We wish, also, to make due acknowledgment for assistance rendered by the U. S fish commission to the work in this State. A fair share of whitefish plants made in Lake Michigan, and all made in Lake Huron, are a gain to our waters. We are also indebted to the U. S. commission for grants of schoodic salmon eggs. For these we make acknowledgment on behalf of Michigan.

All of which is respectfully submitted.

JOEL C. PARKER,  
JOHN H. BISSELL,  
HERSCHEL WHITAKER,  
*Commissioners.*

*December 1st, 1884.*



# APPENDIX.

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- I. TABLE OF PLANTS.
- II. PROPOSED BILL FOR REGULATION, ETC.
- III. CORRESPONDENCE.
- IV. CIRCULARS.
- V. MEMORIAL.
- VI. INVENTORIES—CONDENSED.
- VII. FINANCIAL STATEMENT.
- VIII. REGULATION.
- IX. FISHERY COMMISSIONERS.



I.—TABLES OF PLANTS.

TABLE A.—WHITEFISH PLANT FOR 1883.

Lake Michigan—		
St. Joseph, April 19 .....	2,000,000	
South Haven, April 16.....	2,000,000	
Ludington, April 11 .....	2,000,000	
Grand Haven, April 28.....	2,000,000	
Harbor Springs, April 24.....	2,000,000	
Straits of Mackinaw, May 9.....	500,000	
Lake Superior, Marquette, May 10.....	2,000,000	
Lake St. Clair, Grosse Pointe, May 20-21.....	3,000,000	
Detroit river, Hurley's dock, Detroit, May 18-20.....	1,700,000	
Fort Wayne fishery, May 20.....	1,000,000	
Grosse Isle, May 23-26.....	1,020,000	
Belle Isle, May 25 .....	3,000,000	
Loon lake, Dayton Plain, Oakland, May 21.....	1,500,000	
Sent United States Commissioner, Indiana.....	15,000	
Total.....	23,735,000	

NOTE —The numbers in the above plants are not as they appear on our books, but are undoubtedly nearer accurate for the reason that the estimates of the plants that year over-ran the number of fish actually hatched. The total given above is what we know the jars could hold (and they were well filled that year), less the allowance of 15 per cent for all accidents and the percentage that always run off. The plants at Hurley's dock were often made at night, being forced because there was no room for the fish in the cramped and limited tank. The other tanks were probably a little less than reported, and that at Hurley's dock more than reported.

TABLE B.—WHITEFISH PLANT, 1884.

WHERE PLANTED.	NUMBER.	DATE.	NAME OF PLANTER.	WHERE PLANTED.
Lake Michigan.	2,000,000	April 4, '84	E. O. Chase .....	Off South Haven.
Lake Michigan.	2,000,000	" 8, '84	A. Marks and E. O. Chase .....	Ludington.
Lake St. Clair..	4,000,000	" 9, '84	W. D. Marks.....	Grosse Point.
Detroit river..	4,000,000	" 10, '84	W. D. Marks. ....	Fort Wayne.
Lake Erie.....	4,000,000	" 12, '84	A. Marks and E. O. Chase .....	Monroe Harbor.
Lake Michigan.	3,000,000	" 14, '84	Chase & Marks.....	Muskegon.
Detroit river..	4,000,000	" 14, '84	W. D. Marks.....	Belle Isle.
Lake Michigan	2,800,000	" 15, '84	A. Marks and E. O. Chase .....	Grand Haven.
Lake Michigan.	2,000,000	" 20, '84	Chase & Marks.....	Traverse Bay.
Lake Huron....	2,000,000	" 24, '84	Chase & Marks.....	Cheboygan.
Lake Michigan.	2,000,000	" 28, '84	Chase & Marks.....	St. Joseph.
Detroit river..	300,000	May 1, '84	J. P. Clark .....	Sugar Island.
Lake Michigan.	2,500,000	" 1, '84	Marks & Chase.....	Mackinac.
Lake Michigan.	2,000,000	" 5, '84	Marks & Chase.....	Harbor Springs.
Detroit river..	1,000,000	" 5, '84	Eli Tinlin.....	Hurley's Dock.
.....	150,000	" 10, '84	E. O. Chase.....	Drayton Plains.
Total.....	37,750,000			

TABLE C.—DEPOSITS OF BROOK TROUT, 1883.

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
<b>Charlevoix:</b>				
Boyne river.....	Boyne Falls....	March 20, '83..	Wm. Miers.....	22,000
<b>Genesee:</b>				
Begole creek.....	Geneseeville ...	April 4, '83....	Chase & Marks..	10,000
<b>Grand Traverse:</b>				
Stream not given.....	Fife lake.....	March 20, '83..	D. W. Hight....	6,000
Private pond and creek..	Williamsburg..	March 20, '83..	F. H. Vinton...	12,000
<b>Isabella:</b>				
Stream not given.....	Sherman City..	Feb. 24, '83....	Albert Hoiles..	9,000
<b>Kent:</b>				
Stream not given.....	Grand Rapids..	March 5, '83....	J. M. Metheany	40,000
Mill and Rattleford creeks	Grand Rapids..	March 9, '83....	Chas. Ogden....	30,000
<b>Kalkaska:</b>				
Boardman river.....	Kalkaska.....	March 20, '83..	H. W. Hill.....	9,000
<b>Mecosta:</b>				
Cedar creek.....	Paris.....	March 6, '83....	Chas. Ogden....	14,000
Tributary to Pine river..	Blanchard.....	March 22, '83..	H. T. Blanchard	9,000
Cheney creek.....	Paris.....	April 24, '83..	O. D. Marks....	5,000
Buckhorn Creek.....	Paris.....	April 24, '83..	O. D. Marks....	2,000
<b>Muskegon:</b>				
Landford .....	Montague.....	April 10, '83..	O. D. Marks....	30,000
<b>Wexford;</b>				
Sligo creek .....	Not given.....	March 22, '83..	Frank Ogden...	21,000

TABLE D.—DEPOSITS OF BROOK TROUT, 1884.

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
<b>Berrien:</b>				
Spring creek.....	Three Oaks ....	March 17, '84..	A. W. Marks....	9,000
<b>Barry:</b>				
Cold river.....	Parmelee .....	March 31, '84..	A. W. Marks....	10,000
<b>Emmet:</b>				
Minnehaha creek.....	Petoskey.....	March 20, '84..	A. W. Marks....	20,000
Stream not given.....	Alison.....	April 24, '84..	O. D. Marks....	5,000
<b>Grand Traverse:</b>				
Betner's creek.....	Betner's Station	April 11, '84..	A. C. Babbitt...	10,000
<b>Clare:</b>				
Chippewa and Tobacco rivers .....	Farwell.....	March 27, '84..	A. C. Babbitt...	10,000
<b>Cheboygan:</b>				
Elliott pond.....	Cheboygan.....	April 9, '84....	Wm. Elliott....	15,000
<b>Isabella:</b>				
Spring creek.....	Sherman City..	March 7, '84....	O. D. Marks....	10,000
<b>Kent:</b>				
South branch of creek....	Casnovia.....	Feb. 25, '84....	A. W. Marks....	12,000
Rogue river .....	Rockford.....	March 24, '84..	A. W. Marks....	9,000
Stream not given.....	Edgerton.....	April 15, '84..	A. Durgie.....	5,000
<b>Kalamazoo:</b>				
Portage .....	Kalamazoo.....	March 14, '84..	A. W. Marks....	15,000
Pine creek .....	Kalamazoo.....	March 18, '84..	O. D. Marks....	9,000
Allerton brook.....	Galesburg.....	March 18, '84..	O. D. Marks....	9,000
Portage and Bear creeks..	Cooper.....	March 18, '84..	O. D. Marks....	9,000
Stream not given.....	Richland.....	March 18, '84..	O. D. Marks....	9,000
<b>Lake:</b>				
Sanford .....	Baldwin .....	March 23, '84..	O. D. Marks....	12,000

TABLE D.—DEPOSITS OF BROOK TROUT, 1884.—*Continued.*

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
Livingston: Spring brook.....	Green Oak.....	March 23, '84.	W. D. Marks....	9,000
Muskegon: Clear lake and Morngood lake.....	Trent.....	March 6, '84..	A. W. Marks....	10,000
West branch Crocker cre'k	.....	Feb. 25, '84...	A. W. Marks....	12,000
Stream not given.....	Montague.....	March 26, '84.	A. W. Marks....	9,000
Mecosta: Horner creek.....	Sylvester.....	March 21, '84.	A. W. Marks....	10,000
Ranney creek.....	Crapo.....	March 13, '84.	S. C. Ranney....	1,000
Stream not given.....	Big Rapids.....	April 2, '84...	O. D. Marks....	10,000
Printer and Bridges creeks	Mecosta.....	March 31, '84.	O. D. Marks....	10,000
North and south branch Big creek.....	Morley.....	March 13, '84.	A. W. Marks....	9,000
Cheney creek.....	Paris.....	April 18, '84..	O. D. Marks....	7,000
Mason: Clear and Keby creeks....	Ludington.....	March 3, '84..	A. W. Marks....	12,000
Newaygo: Stream not given.....	Newaygo.....	April 1, '84...	A. W. Marks....	10,000
Bigelow creek.....	White Cloud...	April 1, '84...	W. D. Marks....	10,000
Otsego: Spring creek.....	Elmira.....	March 8, '84..	L. S. Carver....	1,000
Oakland: Mill creek.....	Davisburg.....	April 3, '84...	A. W. Marks....	10,000
Ottawa: Private pond.....	Holland.....	April 14, '84..	A. C. Babbitt...	9,000
Osceola: Brick-House creek.....	Crapo.....	April 18, '84..	W. Sebastian...	10,000
Bisbee creek.....	Hersey.....	April 18, '84..	J. Bisbee.....	5,000
Van Buren: Private pond.....	Lawton.....	April 1, '84...	John Elyea.....	1,000
Washtenaw: Stream not given.....	Saline.....	April 21, '84..	O. D. Marks....	10,000
Spring brook.....	Ann Arbor.....	April 4, '84...	W. D. Marks....	10,000
Wexford: Cedar creek.....	Manton.....	April 4, '84...	A. C. Babbitt..	10,000
Total.....	.....	.....	.....	353,000

TABLE E.—PLANT OF EELS IN 1883.

DATE.	County.	Town.	Depositor.	Where Planted.	No. of Fish.
June 13.	Allegan...	Fennville...	P. C. Whitbeck...	No place given.....	9,000
June 13.	Berrien...	Sawyers....	W. A. Keith.....	No place given.....	9,000
June 13.	Berrien...	Three Oaks.	Jas. Fields.....	No place given.....	9,000
June 19.	Barry.....	Irving.....	Fred Black.....	No name given.....	3,000
June 19.	Clare.....	Farwell....	H. Woodruff.....	Mill pond and Tobacco river.....	9,000
June 19.	Eaton.....	Kalamo....	O. W. Gridley....	Lacey lake.....	9,000
June 26.	Katon.....	Dimondale.	G. W. Armstrong.	Grand river.....	8,000
June 19.	Ingham....	Okemos....	Thos. McMannon.	Mud lake.....	9,000
July 11.	Ingham....	Bankers....	R. D. Lane.....	Mill lake.....	8,000
July 12.	Ingham....	Leslie.....	Jas. Blackman...	Island and Huntoon lakes	6,000
.....	Ionia.....	Ionia.....	J. W. Weeks.....	No place given.....	9,000
June 13.	Jackson...	Leoni.....	A. A. Sullivan....	Gillett and Mud lakes...	9,000
June 13.	Kalamazoo	Schoolcraft.	J. Hartman.....	Black river.....	4,000
July 12.	Kent.....	Oakfield....	J. H. Sayler.....	Scum lake.....	6,000
July 19.	Livingston	Pinckney..	S. G. People.....	No place given.....	9,000
July 12.	Livingston	Brighton..	P. O. Clark.....	Mount lake.....	3,000
July 12.	Livingston	Brighton..	F. T. Hyne.....	Bidwell lake.....	3,000
July 5.	Lapeer....	Attica.....	A. Williams.....	No place given.....	6,000
July 5.	Lapeer....	Imlay City.	H. D. Goodrich...	Goodrich lake.....	4,000
June 19.	Muskegon..	Muskegon..	M. G. Averill....	Bear and Muskegon lakes	9,000
July 11.	Monroe....	Dundee.....	Wm. A. French...	River Basin.....	9,000
July 25.	Monroe....	Otter Lake.	W. C. Cummings.	Otter lake.....	4,000
June 13.	Ottawa....	Holland....	Jno. Roost.....	Black lake.....	9,000
.....	Oakland...	Rochester..	J. Van Huse.....	Mill-pond and Small lake.	4,000
July 12.	Ottawa....	Spring Lake	C. A. Pearson....	Spring lake.....	6,000
June 19.	Shiawassee	Fremont....	John Cole.....	No place given.....	12,000
June 19.	Shiawassee	Fremont....	H. Jacobs.....	No place given.....	6,000
June 13.	Van Buren	Lawton....	John Elyea.....	Henry lake.....	9,000
June 13.	Washt'naw	Dexter.....	C. A. Hardman...	Forty-acre lake.....	9,000
July 3.	Washt'naw	Chelsea....	R. S. Armstrong.	No place given.....	8,000
July 8.	Washt'naw	Dexter.....	P. Flemming.....	Cranberry lake.....	4,000
July 11.	Wayne....	Wyandotte.	G. S. Paine.....	Monguagon lake.....	3,000
July 11.	Wayne....	Rockwood..	John Strong.....	Huron river.....	6,000
July 25.	Wayne....	Detroit...	E. O. Chase.....	Detroit river.....	6,000

TABLE F.—PLANT OF WALL-EYED PIKE, 1884.

DATE.	County.	Town.	Depositor.	Where Planted.	No. of Fish.
June 10.	Livingston.	Fowlerville	W. B. Gale.....	Cass lake.....	100,000
May 26.	Oakland....	Daviesburg.	E. A. Botsford....	Long lake.....	100,000
June 9.	Oakland....	Pontiac....	C. O. Buddington.	Cass lake.....	240,000
June 11.	Oakland....	Commerce..	John Corbitt....	Long lake, Straight lake and Snyder lake.....	100,000
.....	St. Clair....	Algonac....	W. D. Marks.....	St. Clair river.....	400,000
.....	St. Clair....	Algonac....	W. D. Marks.....	St. Clair river.....	560,000
.....	St. Clair....	Algonac....	E. O. Chase.....	St. Clair river.....	140,000
.....	Washtenaw	Ypsilanti..	J. E. Bassett....	Huron river.....	200,000
.....	Washtenaw	Ypsilanti..	E. Batwell.....	Huron river.....	200,000
Total..	.....	.....	.....	.....	2,040,000



## II.—PROPOSED BILL FOR REGULATION.

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**A BILL TO SECURE ENFORCEMENT OF THE LAWS REGULATING THE FISHERIES OF THIS STATE AND THE GATHERING OF FISHERY STATISTICS, FOR THE APPOINTMENT OF AN INSPECTOR AND WARDENS FOR THAT PURPOSE, AND DEFINING THE DUTIES OF SUCH OFFICERS AND ALL PERSONS IN RELATION TO THE SAME.**

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**SECTION 1.** *The People of the State of Michigan enact,* The State Board of Commissioners are authorized and directed, with the approval and consent of the Governor, to appoint and employ a suitable person as Inspector of Fisheries, with the powers and duties prescribed in this act; the Inspector to hold his office for the term of two years, unless sooner removed by the Board of Commissioners, and receive a salary of not more than fifteen hundred dollars (\$1,500) per annum and such expenses in the performance of his duties as the Board of Commissioners may approve and from time to time direct from moneys appropriated to their use for the purpose contemplated by this act.

**SEC. 2.** The Board of Commissioners shall appoint and employ not less than three nor more than five Wardens for the State, upon the nomination and recommendation of the Inspector, to hold office for one year, unless sooner removed by the Inspector, with the approval of the Commissioners. They shall receive such compensation and allowance for expenses in gathering statistics and in market inspection, as the Commissioners may direct, to be paid from moneys appropriated to carry out the purposes of this act, and for all other services in prosecution, making arrests and seizures, they shall receive from the county where the service is performed the same fees and mileage allowed by law to sheriffs. In cases not otherwise provided for the compensation shall be two dollars (\$2) per day for each day's actual service. The Inspector may, in case of necessity, employ Deputy Wardens, who, for the time of their employment, shall have all the powers of Wardens and be subject to the like control and direction.

**SEC. 3.** The Board of Commissioners shall, within ten days of the appointment or removal of the Inspectors of Fisheries and the Wardens, notify the Secretary of State of the fact, who shall forthwith inform the clerk and sheriff of each county of this State, and also keep a record of such appointments and removals in his office.

**SEC. 4.** The Inspector's certificate of appointment shall be made under the seal of the Commission and the hand of at least two members of the Board; that for each Warden and Deputy Warden shall state the counties for which he is appointed under the hand of the Inspector, countersigned by one Commissioner. Such certificates shall be received in all courts and by all officers of this State as evidence of the official character of such officers, and warrant the exercise of all lawful powers conferred upon them by law.

**SEC. 5.** The Inspector of Fisheries, under the general direction of the Board of Commissioners, and the Wardens, under the direction of the Inspector, shall strictly enforce all laws of this State now in force, or hereafter enacted for the government and regulation of the fisheries in all the waters of this State. They shall prevent the capture or killing in the ways or times or waters or of sizes prohibited by law, and prosecute all offenders and offenses against the fisheries laws as the same or any general law may provide, and to that end they are authorized and directed—

1. To seize and keep all implements used or intended for use in the capture, killing, or destruction of fish contrary to law.

2. To arrest all persons found in the act of capturing or killing fish in the ways or times or waters or of sizes prohibited by law; and,

3. To prosecute according to law all persons against whom the Inspector or Wardens shall have evidence of the commission of like offenses.

In prosecutions under this (3) subdivision, the complaint shall be held sufficient if made under oath by such officers upon their information and belief.

**SEC. 6.** All fines and other penalties imposed and collected under the fisheries laws, shall be paid forthwith by the officers by whom collected, to the county treasurer of the county in which collected, and by him transmitted to the State treasurer, to be by him credited to the State Board of Fish Commissioners, and subject to use by them, either in carrying this act into effect, or, if not needed in addition to the appropriation made for that Board for artificial propagation and distribution of food fishes.

**SEC. 7.** The Wardens shall gather statistics of all matters relating to the fisheries within the counties or districts for which they are appointed, including the number, sizes, and kinds of nets used, the number, kinds, and sizes of boats used, the number of men engaged or employed in capturing and marketing fish, the places and manner of using nets, the number, weights, and kind of fish taken, and the condition in which they are marketed; the wages of the fishermen, the number of days they are employed in each season, the rates at which the various kinds of fish are sold, and the amount of capital employed in the fisheries, and such other facts as they may be directed by the Inspector. Such reports to cover each year from January 1 to the end of the season of the same year. These reports to be made upon blanks provided by the Commissioners, and returned to the Inspector on or before December 15 each year. The Warden's reports shall be compiled by the Inspector, and included in his reports to the Board of Commissioners. The Wardens shall further, under the direction of the Inspector, perform such duties in market inspection of fish and inspection of nets and other implements as may be required of them. They shall also take and include in their reports all complaints made by the fishermen and fish dealers respecting the regulation of fisheries, with their own comments upon the same.

**SEC. 8.** The Inspector shall annually, and as often as required by the Board

of Commissioners, report to them the general condition of the fisheries of the State, including in the annual report statistics gathered by the Wardens, covering all his official operations and acts, as well as the operations of the Wardens and deputies under this law.

He shall from time to time inspect nets and other apparatus used, or intended for use, in fishing, the methods of fishing, and see that no apparatus for or methods of fishing are employed contrary to law.

He shall from time inspect fishing stations and grounds, and the warehouses, freezing and packing-houses of fishermen and dealers, as well as public markets and stores, to prevent the handling or sale of fish within the sizes or weights prohibited by law; and whenever such fish, under weight or size, are found, to seize the same and prosecute the persons in whose possession the same are found. All fish so seized, as well as the entire contents of every package in which they are found, shall be forfeited to the State and delivered to the nearest poor-house or State asylum for the insane.

SEC. 9. All persons fishing in any of the waters of this State are required to display and exhibit to the Inspector, Wardens, or Deputy Wardens all the nets and other apparatus employed by them, or intended for use, upon demand by any such officer, as well as the methods of using such implements. And such persons are also required to furnish to any of the same officers as complete and full reports upon, or answer to questions relating to the subjects said officers are required to report upon, as the circumstances or the ability of the person interrogated will permit. The provisions of this section shall apply to all dealers, wholesale or retail, in fish. Every person who fails or refuses to comply with the requirements of this section shall, upon conviction before a justice of the peace or in any municipal court having criminal jurisdiction, be punished by a fine of not less than ten dollars (\$10) nor more than fifty dollars (\$50), besides costs, for each offense, and in addition thereto by imprisonment in the county jail for thirty days, in the discretion of the court in which conviction is had. Every person convicted of such offense shall be committed until the fine is paid.

SEC. 10. It is hereby made the duty of the sheriff and prosecuting attorney, their deputies and assistants, in every county of this State to aid the officers aboved named in the execution of their duties under this law whenever called upon, and in particular the sheriff shall assist the Inspector, Wardens, or Deputy Wardens in making seizure of nets or other unlawful fishing implements, or in making arrests whenever called upon; to execute all process promptly, and make arrests where complaints are made by the fishery officers. For all such services the sheriff shall receive from the county in which the service is rendered the usual lawful fees and allowances. The prosecuting attorney shall advise the fishery officer, draw complaints or other criminal pleadings, attend preliminary examinations and trials personally, and by all means in their power aid in the successful execution of this act.

SEC. 11. The waters to which this act shall apply are defined and declared to be all lakes and streams inland not wholly within the boundaries of a single owner, and upon Lakes Erie, St. Clair, Huron, Michigan, Superior and the straits or rivers, with the interior lakes connecting the great lakes, from the shore or bank to the State or national boundary lines. The Wardens or Deputy Wardens may perform their duties and exercise all the powers lawfully possessed by them in every county in the State.

SEC. 12. The Board of Commissioners shall include in their biennial reports

to the Governor summaries of the Inspector's reports, and all action under this law, with such recommendations respecting the same as they may approve tending to the general welfare and improvement of the fisheries and their better regulation.

The following has been suggested as section five in place of that given above, and probably in the main should be adopted. It is thought best, however, to give the bill as originally drawn, and this section five by itself.

SEC. 5. The Inspector of Fisheries, under the general direction of the Board of Commissioners, and the Wardens, under the direction of the Inspector, shall enforce all the laws of this State now in force or hereafter enacted for the government and regulation of the fisheries in all the waters of this State. Said Inspector and Wardens shall have authority to arrest without process, and to detain in custody until they can be conveniently taken before a magistrate, any person or persons found violating any of the laws of this State designed for the protection and preservation of fish in the waters subject to the jurisdiction of this State. Such persons so arrested shall be taken before a justice of the peace of the proper county and proper complaints made against him. No security for costs or order in writing from the prosecuting attorney allowing such complaints shall be required in such cases. When any person found violating any of the laws of this State designed for the protection and preservation of fish in the waters subject to the jurisdiction of this State shall be arrested without process, the officer making the arrest shall seize and take into his possession all implements and material used or intended to be used by the persons so arrested in violating such laws. Such officer shall hold such implements and material, irrepleviable, until the final determination of such complaints as shall be made with regard to them. And in making complaints against such persons so arrested the person making the complaint shall embody in the complaint a charge that the implements and materials so seized (describing them) were used, or intended to be used, in violation of law, specifying the manner of such use or intended use. And if, upon the hearing of such complaint, such charge is found to be true, such implements and materials so seized shall be forfeited to the people of this State, and shall be delivered to the agents of the State Board of Fish Commissioners for such disposition as shall be determined upon by said Board. If the accused persons are acquitted the articles seized shall be restored to the possession of the person or persons from whom they were taken. Such Inspector and Wardens shall have authority to seize without process and take into their custody all implements and materials which they shall find being used, or designed to be used, in violating any of the laws of this State designed for the protection or the preservation of the fish in any of the waters subject to the jurisdiction of this State. Such officer shall hold such implements and material, irrepleviable, until the final determination of such complaints as shall be made with regard to them. If no person is found in possession thereof complaint shall be made before a justice of the peace of the proper county, charging that such implements and materials (describing them) were used, or intended to be used, in violation of law, specifying the manner of such use or intended use. Thereupon the justice shall adjourn the hearing of such complaint for a period of not less than thirty nor more than sixty days, and shall give public notice of the hearing of said complaint by filing with the clerk of the county a copy of such complaint, with a notice endorsed thereon of the day to which the hearing of such complaint is adjourned. Upon such

adjourned day the justice shall proceed to the hearing of such complaint. Any person claiming the ownership or a right the possession of the articles seized may appear and contest the allegations of the complaint. If the allegations of the complaint shall be found to be true the implements and materials seized shall be forfeited to the use of the people of this State, and shall be delivered to the agents of the State Board of Fish Commissioners, for such disposition as shall be determined upon by said Board. If the allegation of the complaint shall not be established the articles seized shall be delivered to the person or persons who shall establish a right to their possession.

### III.—CORRESPONDENCE ABOUT PLANTS.

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In June, 1884, a circular was sent to those who had made plants of fish, who were not in any manner connected with the commission, asking them as to the success or failure of the plants made by them in years past. The following are the replies received:

ROCKFORD, *Kent Co., July 12, 1884.*

The trout planted in the streams in Kent county have done better than any one expected. \* \* \* Some have been caught that weighed one and one-half pounds (three years old). Some have been caught in Rogue river in fine condition. In fact, I have never seen finer ones.

D. E. HILLS.

GRAND RAPIDS, *Kent Co., July 12, 1884.*

We would say that the trout fry planted by us in March, 1882, in a branch of Buck creek, have thriven there. They spawned last fall, the little brook three-fourths of a mile long being fairly alive with them. This spring many have been caught weighing one to one and one-half pounds. At least one-third of the creeks in this county are as well adapted to the growth of trout as could be wished.

TAGGART & WOLCOTT.

WEST BRANCH, *Ogemaw Co., July 14, 1884.*

The trout I planted here in my creek were mostly carried off by breaking of a dam in West Branch river, and overflowing my creek. They were carried into the West Branch river, where they are doing well. You would please us farmers here if you would send us about three thousand trout next spring, for our several streams.

Yours etc.,

OTTO KREBS.

ALLEGAN, *Allegan Co., July 14, 1884.*

In regard to the trout I planted in 1881, I gave one-half of them to R. M. Moore, and the balance I planted in the stream that connects Wetmore and Dumont lakes, and in a brook which heads in Monteray and empties into Rabbit river. I have not heard from those planted in the Wetmore brook, but those Moore and I planted in Monteray and Heath townships are doing well. Mr. Huskinson has caught a great many fine ones. There is no question about the success of the plant. I know of several streams here they would thrive well in. If you will send them I will see they are well planted.

Yours, etc.,

H. B. PECK.



ALLEGAN, *Allegan Co., July 14, 1884.*

The eels planted in Dumont lake, in 1878, have multiplied, and the waters are getting well stocked. They are a success in every lake in this county, as far as tried.

Yours, etc.,

S. S. DRYDEN.

RICHLAND, *Kalamazoo Co., July 14, 1884.*

The only carp found in waters planted by me was one speared by a boy in a pond adjoining my farm, which weighed four pounds. \* \* \* The trout have shown up in every instance, and I trust a great enlargement will be made by the board in that line. Put me down for 50,000 fry.

Yours, etc.,

ELI R. MILLER.

ALLEGAN, *Allegan Co., July 19, 1884.*

Eels that were planted have, I think, done well, as quite a good many have been caught from Miner lake, two and one-half and three feet long. As regards white fish and salmon-trout, can not report favorably, as we have never been able to see any of them since planting them.

Yours, etc.,

W. C. WEEKS.

VICKSBURG, *Kalamazoo Co., July 21, 1884.*

The trout planted in Frank's brook are doing well, thirteen having been caught, one weighing  $1\frac{1}{2}$  lbs, and the smallest one lb. If you can send me some trout, catfish, and carp I can plant them in Austin lake and Portage creek, as I think they will do well there. There have been some eels caught there—one  $28\frac{1}{2}$  inches long, the smallest  $17\frac{1}{2}$  inches long.

Yours, etc.,

G. W. CHAMBERLIN.

KALKASKA, *Kalkaska Co., July 24, 1884.*

The Blue Lake plant has never been heard from, but the landlocked salmon, planted in Log lake, near here, have done well. There are quite a number of persons who have seen them. Quite a few of them have been caught.

Yours, etc.,

A. A. BLEASBY.

DOWAGIAC, *Cass Co., July 15, 1884.*

On my farm is a pond of pure spring water, from two to fifty feet deep, fed by springs, into which the young trout were planted. Only one has been caught, to my knowledge, last summer. That one weighed three-fourths of a pound. The pond empties into the north branch of the Dowagiac creek, which runs through thick timber. My trout have run down into the creek, and some have been caught there. Several fine ones have been taken in the outlet of Pine and Crooked lakes, near this city. The fry I received from Mr. Portman were in bad condition—many of them dead. Send some more and my son will see that they are planted as you direct. We have fine waters in this section for trout, just such streams as I formerly caught them in, in the State of New York.

Yours, etc.,

H. H. TAYLOR.

YPSILANTI, *Washtenaw Co., July 16, 1884.*

Your circular asking about brook trout, planted by me in 1878, I would say that I have caught three. The largest weighed two pounds. I also let some parties from Saline have some last year. They do nicely. I got only a few of the fry at that time. There are other streams here they would do well in.

Yours, etc.,

PETER D. MARTIN.

MUSKEGON, *Muskegon Co., July 17, 1884.*

In your circular referring to trout planted by me in this county, I can say the results are entirely satisfactory, and I find they are doing well in all the brooks planted. There are three other brooks in our vicinity that we would like to stock; also would like to place more in one of the brooks before planted.

Yours, etc.,

J. J. FAY, JR.

MICHIGAN CITY, *July 17, 1884,*

The brook trout planted by me in Newaygo that were furnished by the State, and 10,000 I bought in Wisconsin, have done splendidly. No county in the State is better suited for trout than Newaygo. \* \* \* I have caught them weighing 2½ pounds, some have been caught weighing 3½ pounds. The head waters of the White river ought to be stocked. Although I am writing you from this place, my home is in Newaygo. \* \* \* The planting is a grand success. There are other streams that should be stocked. \* \* \* What I would like to see is the saw-mills stopped from putting saw-dust in the streams. There are several on the Muskegon and White rivers that let all their dust go into the rivers. Trout cannot live where there is saw-dust. \* \* \*

Yours, etc.,

DANIEL PATTERSON.

CEDAR SPRINGS, *Kent Co., July 12, 1884.*

Will say the few carp I planted are doing well. One was caught last month by some strangers who were ignorant of the plant, it weighed three pounds. \* \* \* The eels I planted have done well. The trout I planted three years ago have done splendidly. I saw six that weighed nine pounds. We have quite a number of good streams for trout I would like to see stocked next spring. \* \* \*

Yours, etc.,

C. S. FORD, M. D.

MARSHALL, *Calhoun Co., June 14, 1884.*

Two years ago this month I received from the Board of Fish Commissioners 50,000 young eel, which I planted in the following waters in this vicinity: The mill pond at Marshall, Cedar lake, four miles north of this place, Mat-tawa lake, seven miles south, Squaw lake, Maguire's lake, and Fish lake. The most of these waters are south of Marshall. I could not get the farmers north interested enough to see them planted in the lakes north. But now they keep asking me for eels for the lakes north of this place. I will say that the eels have grown nicely, and already they have taken out of Northern lake young ones that have been bred there this spring and are putting them in other lakes. Boys catch the adult eels that weigh three to four pounds.

Yours, etc.,

A. J. ROWLEY.

PAW PAW, *Van Buren Co., June 16, 1884.*

I see by the newspapers you wish information in regard to waters stocked and waters that should be stocked. \* \* \* There are three or four streams here that have been stocked from three to four years, and it is wonderful the amount of trout that have been caught out of these streams. There have been a great many caught that weighed from two to three pounds. They appear to thrive in our waters. I suppose it is the abundance of food they



get. Can you send me four or five thousand to stock the east branch of the Paw Paw river? I will attend to it myself. \* \* \*

Yours truly,

GERARD HAWKINS.

HART, *Oceana Co., June 17, 1884.*

I wish to state that in this county (Oceana) the result of planting brook trout is of the most satisfactory character. \* \* \* In the spring of 1878 we planted 3,000, and since, we have had them several times from the State. Last year was the first year we were allowed to take them, owing to a special act protecting them. *We now have good trout fishing in every stream that they were planted in. Some trout are taken out that weigh four pounds, several over three pounds.* It is nothing unusual to get one from twenty to thirty ounces.

In the Pentwater river, that runs through this town, we catch grayling and trout close together. We organized a sportsman's club, mainly to protect the streams planted, and we justly feel proud of our efforts, now that success is assured, as we are able to go out at any time and get some of the "speckled beauties" during the open season. Our secretary has maps of the county showing the streams and date of planting, as well as the number planted.

Yours, etc.,

J. K. FLOOD.

KALAMAZOO, *Kalamazoo Co., June 9, 1884.*

We desire to say to the members of the Commission that the trout planted in this vicinity have exceeded the most sanguine expectations. We have seen trout taken from Spring Brook that weighed  $1\frac{1}{2}$  lbs. and have heard of others that exceeded 2 lbs. Two trout were speared by boys in the Portage creek; one measured 12 inches and the other 17 inches in length. From 2,000 to 4,000 trout (it is estimated) have been taken from Spring Brook alone this year. A few have been caught in the Kalamazoo river, and we are confident that if an effort is made in other places to stock the streams tributary to the Kalamazoo, as we have done here, in a few years the Kalamazoo will be one of the *noted* trout streams of Michigan. \* \* \*

Respectfully yours,

DR. J. A. PARTRIDGE,

THOS. S. COBB,

*Ex-Com. of Kalamazoo Gen. Club.*

DOWAGIAC, *Cass Co., May 27, 1884.*

DEAR SIR—In reply to your notice in the Evening Journal, I have to say that there are a few streams near this place that are suitable for brook trout. I went out to one of the streams a few days ago and caught two as fine specimens of trout as any that are caught in northern Michigan. There have never been many trout put in the streams here as it was thought they would not do well, but I think it has been demonstrated they will grow as fast and do as well as in any part of the State, and we ask you to furnish us some more young trout to plant at your earliest convenience.

Yours etc.,

F. J. MOSHER.

GRAND RAPIDS, *Kent Co., July 6, 1884.*

DEAR SIR—In March, 1881, there was received here by O. & W. Davis a quantity of trout fry. We deposited them in Bear and several smaller streams in this county. We have this summer visited all places where they were

planted. From one small creek (no name) Mr. Davis and myself took with rod and line in about three hours, 42 fine trout from nine to sixteen inches long. A party took from Bear creek last week a large number, two of them weighed respectively  $1\frac{1}{4}$ ,  $1\frac{1}{4}$  lbs. Every place visited has furnished trout of goodly size and quantity. I visited a feeder of Bear creek and found plenty of small trout from 3 to 4 inches long. Our planting in this county is a complete success.

Yours etc.,

GEO. A. LOVE.

FENTON, *Genesee Co., May 27, 1884.*

DEAR SIRS—I noticed a paragraph in Detroit Tribune asking for information as to the fish of the interior lakes. Being much interested in the work of the Commission, will say for this section that we have never known so abundant a supply of fish of all kinds as this spring. They are taken in large numbers and are affording an abundant supply at low prices. The writer has seen eels taken this spring from a lake where they were planted three years ago that were over three feet long.

Yours, etc.,

A. B. LATOUNETTE.

*Office of the Supt. Northern Division G. R. & Q. R. R.*

GRAND RAPIDS, *Kent Co., July 12, 1884.*

DEAR SIR:—In reply to your circular letter, I cannot speak of my own personal knowledge as to the result of fish planting in Northern Michigan, but from what I believe to be the fact, most of the small streams which cross our road, and those near our track, have produced trout where, until lately, we never found signs of them. I am firm in the belief that the planting is bringing about good results. It has been generally understood that in the small streams planted two years ago, fishing was prohibited until after two years. Whatever fishing has been done there, has been on the "sly," but from the great number of small trout brought into Petoskey for sale, by Indians and boys, it is evident to me that the seed planted by the commission is now bearing fruit. All the small streams putting into the Muskegon river, in the vicinity of Big Rapids and Paris (of which there are quite a number), are well stocked with trout. Of this I have good evidence, and there is no doubt but this is the result of a hatching started a few years ago south of Big Rapids, and the dam giving way, the trout were carried into the Muskegon river, and they flowed into every little stream that furnished water enough to flood them. Ten days ago I fished in a small stream near Traverse City, where fish had been artificially hatched and the enterprise abandoned on account of the owner having more profitable business in another locality. Three hours' fishing brought me eighty two trout, and there were hundreds in sight, only waiting for a fly. I am a firm believer in the artificial process, and hope to see the good work continued.

Yours very truly,

J. M. METHEANY, *Superintendent.*

COLDWATER, *Branch Co., July 1, 1884.*

DEAR SIR—In compliance with a request printed in the newspapers for information in regard to food fishes, I would say: 1. The plant of Eals in the lakes and streams of Branch county has proved a wonderful success. A number have been caught that would weigh from 3 to 5 pounds, this spring, and they are so plentiful that some portions of the year they have clogged up the water wheels of two of the grist mills within one-half and one miles of this city, the proprietors having to stop running and clean out the wheels. 2. Carp

are multiplying at a fair rate, and a good many are caught, *but only with the spear and net so far*. 3. White-fish (or "chemose," a species of white-fish) are caught also quite frequently, and in size weighing  $2\frac{1}{2}$  to 3 pounds. \* \* \* I was not living here at the time of the plant of fish in the waters in this vicinity, but feel an interest in the success of the undertaking, and feel confident that in a short time all the different kinds of fish will be abundant. Aside from my own personal knowledge, I have taken pains to ascertain the within facts from one of the most experienced fishermen in this section. Any information I may be able to furnish the Board in the future, I shall be glad to do so.

Yours, etc.,

GEO. A. RANDALL.

BATTLE CREEK, *Calhoun Co., July 12, 1884.*

DEAR SIR—I planted 3,000 brook trout in the year 1881, in a small spring brook, about one mile long, called Anstin brook, just outside the city limits. In the spring of 1882, the brook was alive with them. A few were caught by parties not knowing they were planted there. They were very large for one year old, 9 to 10 inches in length. The law was out this year; over 200 that I have a record of had been caught. All under six inches were placed back in the brook. The largest were about 18 inches long. *Hardly a boat out spearing in April or May, on the Kalamazoo river, but what speared two or three each night.* Trout have been caught this year at many places below and above here—at Galesburg one that weighed over 19 ounces. I planted about 2,000 in 1881, six miles north, in a spring brook two miles long. This also empties into the Kalamazoo river. This has never been examined. \* \* \*

Yours, etc.,

N. A. OSGOOD.

HART, *Oceana Co., July 19, 1884.*

DEAR SIR—Yours in regard to my planting brook trout in the waters of Oceana county were duly received. The plants were a success in every particular. The waters planted are full of trout, and it is no trouble for a person to get a nice string of the beauties from 6 to 18 inches long. A number *have been caught that weighed two pounds.* \* \* \* We have other waters that should be planted.

Yours, truly,

E. D. RICHMOND.

ESCANABA, *Della Co., August 3, 1884.*

DEAR SIRS—I will drop you a line in regard to the fishing here. For the last two years fishing has been a failure. There are about fifty pound-nets in the north end of Green Bay, and each net catches about 1,000 fish per day. About four-fifths of them weigh about one-half pound and under. I have talked with all the gill-net fishermen, and they all agree with me that the only way to protect young fish is to regulate the size of the mesh in pound nets, which is now two and one-half inches, and it should be at least four inches. Pound-net fishermen are in favor of it, or at least those I have talked with about the matter. I have been fishing for the last twenty years, and the two last are the poorest I have ever seen. I have been compelled to lay the nets by, so also have the rest of the gill-net fishermen. This is whitefish I am speaking of. Hoping you will give this matter immediate attention, I am,

Yours, etc.,

JOHN COFFEE.

KALAMAZOO, *Kalamazoo Co.*, June 6, 1884.

GENTLEMEN—We, the undersigned, interested in the success of the work under your supervision, being well satisfied that the success of the plants of trout in the brooks of this State is assured, do respectfully request that this branch of your work for the coming year be greatly enlarged, and a plant of several millions be secured for the coming spring.

(Signed)

GEO. TORREY,  
Of *Daily Telegraph*.  
J. PARSONS,  
CHAS. A. SMITH,  
J. P. WOODBURY,  
THOS. S. COBB,  
A. J. SHAKESPEARE,

E. R. MILLER,  
P. RANNEY.  
HENRY WOOD,  
ALLEN POTTER,  
S. S. COBB,  
ROBT. BURNS,

And twenty-five others.

ST. JOSEPH, *Berrien Co.*, May 24, 1884.

GENTS—We, the undersigned fishermen of St. Joseph, wish to state to your board that the catch of whitefish is increasing at this point, and the catch now is the effects of plants made by your board, and we wish you to make a plant here this year if possible, and will furnish boats to make the plant.

(Signed)

A. S. PETERSEN,	JAS. WERNER & Co.,
JOSEPH BENNING & Co.,	HABEL BROS & Co.,
H. GRIMM & Co.,	GEO. KISSINGER,
W. LEESING & Co.,	MARTIN SCHULTZ,
I. SAWYER & Co.,	SHEAR & ARMSTRONG.
C. L. PAXTON,	

SHERWOOD, *Branch Co.*, June 20, 1884.

DEAR SIR—In response to your request on fish matters in this part of the country, I would say that the lakes about here where whitefish were planted are doing well. Kenyon lake in Sherwood was stocked with whitefish. The fish are in fine condition as to growth. I have some of them and they were fine specimens of fish. Eels that were put in Colon lake are running up the St. Joseph and coming to the lakes and streams adjacent to the river. In Mattison lake in Mattison adjoining this town *the fish are being destroyed by dynamite cartridges, also all the lakes here.* Now sir, is there no law to protect the fish? If there is none what is the use of stocking the lakes with fish? It will not be two years before there will not be a fish to be caught in Michigan inland waters.

Yours etc.,

S. J. BOOTH.

## IV.—CIRCULAR OF SEPTEMBER, 1884.

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### CIRCULAR LETTER.

DETROIT, *September 1, 1884.*

MY DEAR SIR—In the interests of the fisheries of this State we desire in our biennial report to present to the Governor and Legislature the most reliable information respecting the importance and value of the fisheries that can be obtained; and, with that end in view, consult with the men who have practical knowledge and experience in these matters, and who have had far greater opportunities to know accurately these things than we have, or can have. Will you favor the State Board of Fish Commissioners with the results of your experience and best judgment in answer to the following questions?

This information will be used mainly in our reports and before the fishery committees of the Legislature, not necessarily by publishing the names of the writers, and your communication will be treated as confidential to any extent you may wish.

In making answers to the following questions please be as definite as you can. Answers as brief or as full as you may please will be very gratefully received. A blank form is enclosed with a post-paid envelope for the answer.

Yours very truly,

JOEL C. PARKER,  
JOHN H. BISSELL,  
HERSCHEL WHITAKER,  
*Commissioners.*

1. The total value of the entire fishing product of Michigan each year?
2. The number of men engaged as fishermen or dealers.
3. The total amount of capital invested in plants, as warehouses and grounds, and freezing and packing-houses, and cars, boats, and nets of all kinds?
4. The same (1), (2), and (3) for your locality, specifying it (as Saginaw Bay, Lake St. Clair, Beaver Islands, Detroit river, etc.)?
5. Is the average size of the fish taken increasing or decreasing?
6. Is the general product in pounds each year increasing or decreasing?
7. The same as to the extent of ground fished?
8. Are more or fewer men, boats, and nets employed than formerly in fishing?
9. Can you give an estimate of the comparative values of different kinds of fish caught by you, or in your locality, as whitefish, lake trout, pike-perch, or pickerel, bass, perch, suckers, sturgeon?
10. Remarks on any of the points suggested above.

## V.—MEMORIAL OF MESSRS. CHASE, ARMSTRONG, AND BROWNELL.

---

### IN MEMORIAM.

The Michigan State Board of Fish Commissioners direct this minute to be spread upon their records in respectful and affectionate remembrance of their friend, as well as in sincere sorrow for the loss of their most efficient and helpful officer, OREN M. CHASE, Superintendent of Fisheries for the State of Michigan, and in memory of two of his most trusted and respected assistants, GEORGE W. ARMSTRONG and CHARLES H. BROWNELL, the overseer and assistant of the Petoskey station.

In the fateful storm which swept over the great lakes on the 11th day of November, 1883, which will long be remembered throughout this State by reason of the loss of life occasioned, Oren M. Chase, George W. Armstrong, and Charles H. Brownell, while engaged upon the work of this commission, were drowned in Little Traverse bay, opposite the village of Petoskey.

No man who knew either of them doubts that they each met death as bravely and quietly as they met the duties and responsibilities of life, nor do we doubt that they made as brave a struggle for life as ever men made when overwhelmed by cruel seas and bitter cold which no mortal strength or skill could overcome or long resist. For each possessed the best things that made life dear and worth a manful struggle to retain, as sterling characters, health and a hopeful future of honorable usefulness in their chosen work—and, more potent still, homes where their loss can never be repaired.

Oren M. Chase was born at Rochester, in the State of New York, in the year 1840, where he spent his childhood, and at the age of about twenty years moved to Michigan, beginning life as a farmer near Dimondale. By his own efforts he cleared a farm of about forty acres, upon which he remained for a number of years, and then returned to Rochester to reside. After his return he was employed by the N. Y. C. R. R. as baggagemaster at Rochester.

While connected with the railroad, Mr. Chase became acquainted with the pioneer fish culturist, Mr. Seth Green, who recognizing his many sterling qualities, induced him to enter the employment of the New York Fish Commission. Mr. Chase took up the duties with that energy and singleness of purpose which were characteristic of the man, and made rapid advancement in the principles and practical detail of the work.

In the summer of 1875 Mr. George H. Jerome, then Superintendent of Fisheries, applied to Mr. Seth Green for assistance in securing a competent person to undertake the whitefish work at Detroit, expressing at the same time a preference for Mr. Chase. Mr. Green consented and Mr. Chase came here for



the season to inaugurate that work. But little time was required to satisfy the Commissioners of Mr. Chase's entire competency, and he was given full charge of the operations, which were so successfully conducted by him that he was permanently employed.

Mr Chase remained in charge of the Detroit hatchery until September, 1882, when he was appointed State Superintendent of Fisheries. He entered upon the work at Detroit with the crude apparatus then used, in the face of many discouragements and achieved most notable and honorable success. To his unfailing energy, consummate skill and thoughtful, intelligent application to his duties we owe all that is permanently useful in this department. He has perfected and simplified the apparatus for hatching by his invention of the automatic jar; and by his thoughtful experiments and keen observation rendered safe and comparatively easy the methods of gathering the ova, and thus make it possible for the Commission to meet the urgent necessity for operations that can be increased almost without limit.

In addition to the skill and industry that made him a competent overseer of a single work, he had also the business capacity, good judgment, address, and promptness of decision that made him an invaluable superintendent. He was just and considerate to those under him, loyal and most helpful to those under whom he worked. He never spared himself, or was afraid of work that promised to avert disaster, or give results of value. He was progressive, ready to learn, and never content to rest upon moderate results, or partial successes.

But admirable and valuable as Mr. Chase's official and technical work has been, he was more than a good officer in the force, or at the head; he was an honest, courteous, manly man.

At this board we shall sorely miss his practical counsel and his ready sympathy with every suggestion that looked to extend usefulness of the work in which his heart was so earnestly enlisted.

Mr. Brownell had been employed for a number of years at the Pokagon hatchery, where he won the confidence and respect of all by his intelligent devotion to his work, and his manly bearing. Upon the recommendation of the Michigan commission he was appointed superintendent of the Nebraska commission. That post he relinquished on account of a prolonged sickness in the winter of 1883, and upon his recovery this commission was very glad to welcome him back, and secure his valuable services.

Mr. Armstrong, while not a regular employé until September, 1883, had yet served for several seasons in gathering white fish ova. He had gained the reputation of being one of the most skillful and capable among experts. He was also well known for his industrious habits, honorable dealing, and good judgment. When the increased appropriation granted by the legislature, made it possible to extend operations by this commission, Mr. Armstrong was the first man engaged.

They were three manly fellows, that any commission might well have been proud of,—as we were. They were three fast friends who were always loyal to each other and themselves, their families, and their friends.

And this minute is the saddest that shall ever be made upon these records.

## VI.—INVENTORIES CONDENSED.

### 1—INVENTORY OF PROPERTY BELONGING TO THE DETROIT STATION.

Buildings.....	\$6,134 58	
Chase glass jars.....	790 15	
Tools and apparatus.....	275 00	
Furniture.....	122 30	
Fish cans.....	746 25	
Fishery at Fort Wayne.....	131 00	
Boats.....	112 00	
		<u>\$8,311 28</u>
Docks and pound, Fort Wayne fishery.....		150 00
Insurance on house.....	\$3,000 00	
Equipment.....	725 00	<u>\$8,461 28</u>
	<u>\$3,725 00</u>	

### 2—INVENTORY OF PROPERTY BELONGING TO THE PARIS STATION.

Thirty-eight and seven-tenths acres of land.....	\$700 00	
Residence.....	1,150 00	
Out-houses.....	58 00	
Hatchery, apparatus, and ponds.....	4,025 00	
Furniture.....	56 50	
Wagons, sleighs, etc.....	114 00	
Carpenters' tools, etc.....	50 90	
		<u>\$6,154 40</u>
Insurance on residence.....	\$800 00	
House, etc.....	500 00	
	<u>\$1,300 00</u>	

### 3—PROPERTY BELONGING TO THE PETOSKEY STATION.

Hatchery, water-pipes, and fixtures.....	\$3,000 00	
Residence.....	700 00	
Chase glass jars.....	502 90	
Furniture.....	79 45	
Carpenter tools.....	58 90	
Tools and apparatus.....	120 00	
Ponds.....	75 00	
		<u>\$4,536 25</u>
Insurance on residence.....	\$300 00	
House, etc.....	1,200 00	
Equipment.....	700 00	
	<u>\$2,200 00</u>	

Total insurance..... \$7,225 00

### INVENTORY OF PROPERTY IN SECRETARY'S OFFICE.

One letter press.....	\$5 25	
One seal.....	5 00	
One ink-stand.....	75	
One book-case.....	30 00	
One postal card file.....	2 50	
Two letter files.....	2 00	
One letter clip board.....	50	
Books and stationery.....	20 00	
Library.....	20 00	<u>\$80 50</u>
		<u><u>\$19,331 43</u></u>



## VII.—FINANCIAL STATEMENT.

There was appropriated by the Legislature, at its last session, to aid the commission in the prosecution of its work, and available for use July 1, 1883, the following sums:

For special purposes, building and equipment of new stations, etc.....	\$10,000 00	
On this account there has been expended for construction and equipment of the Detroit Station.....	\$6,134 58	
Construction of Petoskey Station, with equipment.....	3,470 03	
Other special expenditures.....	395 39	
		<u>\$10,000 00</u>
Appropriated for current expenses for the years 1883-4.....	\$10,000 00	
Appropriated for current expenses for the years 1884-5.....	10,000 00	
		<u>\$20,000 00</u>

On this account the following sums have been expended up to December 1, 1884:

At Detroit Stations, salaries and incidental expenses.....	\$6,847 51	
Water rates to October 1, 1885.....	350 00	
Royalty on jars.....	200 00	
Insurance.....	54 68	
Salaries and incidental expenses of Petoskey Station.....	1,507 77	
Salaries and incidental expenses at Paris Station.....	2,617 28	
Expenses of Commissioners.....	685 71	
Salary and expenses of Superintendent.....	1,576 70	
Salary and incidental expenses of Secretary.....	724 08	
Expense of gathering reports in pursuance of act.....	432 25	
Expense connected with carp work.....	224 12	
Expense connected with eel plants.....	216 11	
Expense connected with grayling work.....	86 10	
		<u>\$15,572 31</u>
Total amount from July 1, 1883, to December 1, 1884.....		
Amount on hand December 1, 1884.....		<u>\$4,427 69</u>

## VIII—REGULATIONS.

---

1. At the first meeting in each year the Board shall elect one member president, appoint a secretary, a superintendent, and an overseer of the Paris hatching station, and any other employés needed.

2. The president to be the executive officer of the Board, and with assent of the Board to apportion the details of work to single members as committees.

3. The secretary to keep full records of meetings and transactions of the Board; to conduct, keep, and file correspondence and reports, to sign all vouchers for drawing appropriation and keep accounts of all receipts and disbursements, and under direction of the Board to compile the annual or biennial reports to the Governor or Legislature. All letters received to be kept in suitable files to be provided; copies of letters written and accounts to be copied in proper books to be provided.

All records, files, account-books, and reports to the Board, deeds, contracts, and vouchers coming to the secretary's hands to be the property of the Board, open to inspection by the Board and superintendent, and to be surrendered to the Board or its agent upon demand, and on a proper receipt being given.

The secretary to receive a monthly salary to be fixed by the Board.

4. The superintendent to have general supervision of the practical and experimental work of the Commission under the general direction of the Board; or in the absence of direction by the Board under any members of the Board having charge of any particular branch of the business, as a committee of the Board, with headquarters in Detroit, to have special charge of the white-fish work and all other work undertaken at Detroit.

The superintendent to receive a monthly salary to be fixed by the Board.

5. The overseer of the Paris hatching station, under the general direction of the superintendent, to reside and conduct the operations at the Paris station, that being designated as the headquarters of the brook trout, California trout, salmon-trout, and grayling work of the Commission. To receive a monthly salary to be fixed by the Board.

6. The superintendent and overseer of the Paris hatching station, each to have one regular assistant to see that regular notes or memoranda of all operations conducted at the special stations, or of special work done by them or under their direction, and reports are made monthly or quarterly to the secretary. To make and keep accurate minutes of all property, apparatus, and tools, and furnish copies of the same to the secretary once a year, or when called for.

7. All appointees of the Board to give and receive one month's notice to quit, except that for insubordination, intemperance, or gross neglect of duty they may be discharged at any time, by the superintendent, or the person who employed them.

Extra help to be governed by the terms of their employment, as to its duration. This regulation shall be deemed an essential part of each contract of employment.

8. There shall be two members of the Board appointed as a committee of audit. They, or one of them, shall countersign all vouchers before any money is drawn on appropriations. The superintendent, or any member of the Board having bills to be audited, shall present them to the secretary, in order that an accurate copy of the same may be made by him, and obtain his endorsement that the bill has been examined and entered. When the voucher has been endorsed by the secretary the same shall be countersigned by either of the committee of audit, and when so countersigned shall be deemed a sufficient voucher under the law upon which to obtain the warrant of the auditor general, and as the voucher of the State Board of Fish Commissioners.

A copy of this regulation shall be furnished the auditor general.

## IX.—OTHER COMMISSIONS.

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### NAMES AND ADDRESSES OF COMMISSIONERS OF FISHERIES.

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#### UNITED STATES.

Prof. Spencer F. Baird, Smithsonian Institute, Washington, D. C.

#### DOMINION OF CANADA.

A. W. McLelan, minister of marine and fisheries, Ottawa.

Samuel Wilmot, superintendent fish breeding establishment, Newcastle.  
Ont.

#### ALABAMA.

C. S. G. Doster, Prattville.  
Col. D. R. Hundley, Madison.

#### ARIZONA.

J. H. Taggart, Yuma.  
J. J. Gasper, Prescott.  
Richard Rule, Tombstone.

#### CONNECTICUT.

Robert G. Pike, Middletown.  
W. M. Hudson, Hartford.  
James A. Bill, Lyme.

#### KANSAS.

W. S. Gile, Venango.

#### KENTUCKY.

Wm. Griffith, Louisville.  
P. H. Darby, Princeton.  
John B. Walker, Madisonville.  
John H. Steele, Versailles.  
Dr. W. Van Antwerp, Mt. Sterling.  
J. M. Chambers, Independence.  
A. H. Gable, Catletsburg.  
J. H. Mallory, Bowling Green.  
W. C. Price, Danville.

#### MAINE.

E. M. Stillwell, Bangor.  
H. O. Stanley, Dixfield.

## MARYLAND.

G. W. Delawder, Oakland.  
Dr. E. W. Humphreys, Salisbury.

## MASSACHUSETTS.

E. A. Brackett, Winchester.  
A. W. Putnam, Cambridge.  
E. H. Lathrop, Springfield.

## MICHIGAN.

J. C. Parker, President, Grand Rapids.  
John H. Bissell, Detroit.  
Herschel Whitaker, Detroit.  
W. D. Marks, Superintendent, Paris.  
A. J. Kellogg, Secretary, Detroit.

## MINNESOTA.

Robert Ormsby Sweeney, St. Paul.  
D. Cameron, La Crescent.  
W. W. Sweeney, M. D., Red Wing.

## MISSOURI.

Dr. J. G. W. Steedman, St. Louis.  
Col. John Reid, Lexington.  
Dr. John A. Logan, St. Joseph.

## NEVADA.

H. G. Parker, Carson City.

## NEW HAMPSHIRE.

G. W. Riddle, Manchester.  
Luther Hayes, Milton.  
E. B. Hodge, Superintendent, Plymouth.

## NEW YORK.

Robert B. Roosevelt, 17 Nassau street, New York.  
Richard U. Sherman, Secretary, New Hartford.  
Edwin N. Smith, Rochester.  
E. G. Blackford, 809 Bedford avenue, Brooklyn.

## NEW JERSEY.

Richard S. Jenkins, Camden.  
Wm. Wright, Neward.  
Francis M. Ward, Newton.

## NORTH CAROLINA.

S. G. Worth, Raleigh.

## OHIO.

Col. L. A. Harris, Cincinnati.  
Jas. Dority, Toledo.  
Geo. Daniels, Sandusky.

## PENNSYLVANIA.

John Gay, Greensburg.  
James Duffy, Marietta.  
H. H. Derr, Wilkesbarre.

A. M. Spangler, Philadelphia.  
 Arthur Maginnis, Swift Water.  
 Aug. Duncan, Chambersburg.

## RHODE ISLAND.

John H. Barden, Rockland.  
 Henry T. Root, Providence.  
 Col. Amos Sherman, Woodsocket.

## SOUTH CAROLINA.

A. P. Butler, Columbia.  
 C. J. Huske, Superintendent, no address given.

## TENNESSEE.

George F. Akers, Nashville.  
 W. W. McDowell, Memphis.  
 H. H. Sneed, Chattanooga.  
 Edward D. Hicks, Superintendent, no address given.

## UTAH.

Hon. John T. Caine, Salt Lake City.

## VERMONT.

Herbert Brainerd, St. Albans.  
 Dr. H. H. Cutting, Lunenburg.

## VIRGINIA.

M. McDonald, Washington, D. C.

## WEST VIRGINIA.

H. B. Miller, Wheeling.  
 C. S. White, Romney.  
 M. M. Lowrey, Hinton.

## WISCONSIN.

The Governor, ex-officio, Madison.  
 Phila Dunning, president, Madison.  
 C. L. Valentine, secretary and treasurer, Janesville.  
 J. V. Jones, Oshkosh.  
 A. V. H. Carpenter, Milwaukee.  
 Mark Douglass, Melrose.  
 C. Hutchinson, Beetown.

## WYOMING TER.

Otto Gramm, Laramie.







**SEVENTH BIENNIAL REPORT**

**OF THE**

**MICHIGAN STATE BOARD**

**OF**

**CORRECTIONS AND CHARITIES**

**1883-84.**

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**BY AUTHORITY.**

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**LANSING:**  
**W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.**  
**1884.**



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## ERRATA.

Page 49. Current expenses, under salaries, 5th item, instead of \$1,150 read \$1,500 in each column. Under totals, current expenses, read for each of the years 1885 and 1886 instead of \$11,295, read \$11,645.

Page 6. Table expenses for 1885 and 1886, 2d line, instead of \$1.00 read \$1.10, carry out \$18,624; 3d line, instead of \$1.00 read \$1.50; 4th line, instead of \$1.00 read \$1.10, carry out \$16,484.

At bottom of page 50 add for 1885 and 1886, medicines, instruments, etc., \$250, and for each of said years, total \$4,890.

Page 52. Special expenses, 1st line, read repairs for steam-heating, \$2,600; additional work of covering pipes and boilers, \$100. Second line, read deficiency in building and furnishing 5th cottage \$3,000.



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# PART I.

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**MEMBERSHIP AND PROCEEDINGS OF THE BOARD.**

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# MEMBERSHIP AND PROCEEDINGS.

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1. OFFICERS AND MEMBERS OF THE BOARD.
2. COMMITTEES OF THE BOARD.
3. CHANGES IN THE BOARD.
4. REPORT TO THE GOVERNOR.
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8. PROCEEDINGS UNDER ACT NO. 90, LAWS OF 1883, PROVIDING FOR  
LOCATION AND ERECTION OF AN ASYLUM FOR INSANE CRIMINALS.

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**MEMBERS OF THE BOARD.**

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THE GOVERNOR OF THE STATE, JOSIAH W. BEGOLE, . EX-OFFICIO.  
RT. REV. GEO. D. GILLESPIE, GRAND RAPIDS; TERM EXPIRES JAN. 1, 1885.  
E. H. VAN DEUSEN, M. D., KALAMAZOO; TERM EXPIRES JAN. 1, 1887.  
JOHN J. WHEELER, EAST SAGINAW; TERM EXPIRES . JAN. 1, 1889.  
LEVI L. BARBOUR, DETROIT; TERM EXPIRES . . . JAN. 1, 1891.

---

**OFFICERS OF THE BOARD.**

RT. REV. GEO. D. GILLESPIE, . . . . . CHAIRMAN.  
WITTER J. BAXTER, . . . . . SECRETARY.

---

**COMMITTEES.**

ON LIBRARY, . . . . E. H. VAN DEUSEN, LEVI L. BARBOUR.  
ON PLANS OF JAILS AND POORHOUSES, E. H. VAN DEUSEN, JOHN J. WHEELER.



# **ASSIGNMENT OF INSTITUTIONS FOR SPECIAL INSPECTION OF COMMISSIONERS FOR 1883 AND 1884.**

---

1. Gillespie—Industrial Home for Girls, Adrian; Michigan Asylum for Insane, Kalamazoo.

2. Van Dusen—Institution for Deaf and Dumb, Flint; School for Blind, Lansing; Reform School, Lansing.

3. Wheeler—Eastern Asylum for Insane, Pontiac; State Prison, Jackson; Detroit House of Correction, Detroit.

4. Barbour—State House of Correction, Ionia; State Public School, Coldwater; Wayne County Poor House and Asylum, Wayne.

5. Secretary—All the State Institutions as often as compatible with his other duties.

## CHANGES IN THE BOARD.

---

There have been no changes in the Board for the past two years, except that upon the expiration of the term for which the Hon. P. B. Loomis, of Jackson, was appointed Commissioner to fill the vacancy caused by the resignation of Hon. Moreau S. Crosby, the Hon. Levi L. Barbour, of Detroit, was appointed for the term of eight years, from and after January 1, 1883.

*To the HON. JOSIAH W. BEGOLE, Governor of Michigan.*

The Board of Corrections and Charities herewith transmit to you their Seventh Biennial Report.

By the provisions of the Act establishing the Board (Sec. 9887, Annotated Statutes), "on or before the first day of October, in the year eighteen hundred and seventy-two, and in each second year thereafter, the said Board shall report in writing to the Governor, fully, the result of their investigations, together with such other information and recommendations as they may deem proper, including their opinions and conclusions as to the necessity of further legislation to improve the condition and extend the usefulness of the various State, county, and other institutions by them visited."

GEO. D. GILLESPIE, *Chairman*,  
EDWIN H. VAN DEUSEN,  
LEVI L. BARBOUR,  
JOHN J. WHEELER.

W. J. BAXTER, *Secretary*.





## MEETINGS AND PROCEEDINGS OF THE BOARD.

---

February 1, 1883. The Board met according to the call of the Chairman, at its office in the Capitol at Lansing.

The Secretary reported that his time had been so occupied in preparing for, and superintending the printing of such portions of the Biennial Report as had been assigned to him, that he had been unable to visit any jails or poorhouses since their last meeting.

That in company with the Chairman of the Board he had visited Jackson to make arrangements for the conference of county agents and convention of Board of Correction and Charities, and that he attended the convention on December 5th and 6th and distributed papers and pamphlets relative to the work of the Board.

That much time was spent in the preparation, publication, and circulation of programmes for the convention, and making arrangements with the Railroad companies to secure reduced rates.

That he attended the meeting of the Superintendents of the Poor and Union Association at Lansing, January 23-4-5, 1883.

Commissioner Van Dusen reported that he had visited the jail of Kalamazoo county, and that the suggestions made by the Board at a previous visit had been carried out, better classification secured and the entire appearance and arrangements there much improved.

The chairman, Commissioner Gillespie, made a written report of visits to jails, poorhouses, and State institutions which was received and placed on file, the details of which will be given in a tabulated statement of all the visits made by the Board or the different members thereof, or by their Secretary since October 1, 1882, which will appear in another part of this report.

He also reported that on January 15, 1883, he called the attention of the chairman of the Senate Committee on the Institution for the Deaf and Dumb at Flint, to the necessity for precautions against fire at the State institution building; that he spent December 1, 1882, in company with the secretary, at Jackson, in preparing for the conference of State Agents and convention of the Board, to be held in that place on the 5th and 6th of the January following, and attended the conference and convention at that time.

That on the 15th of December he addressed a letter, as a New Year's address, to the children who are the wards of the State in the several State institutions.

Recommendations were made by the Board for changes in certain laws

pertaining to their work, and also for enactment of certain new ones in the same line.

Commissioner Wheeler submitted amendments to the law establishing county agencies, and the same were placed in the hands of Senator Richmond for presentation to Legislature. Preparation of a bill for an Asylum for criminal insane was left in the hands of the Superintendents of the State Asylums for the Insane and Wardens of the Reformatory and State Prison. It was resolved to secure, if possible, the establishment of an institution for the feeble-minded, and the matter was committed to the care of Senator White and Representative La Du, to be looked after in the halls of legislation.

It was further determined that though quite desirable that the proceedings of the conference of County Agents and convention of the Board of Corrections and Charities for 1882 should be published, still, with the limited amount of means at their control, and the urgent calls for the use of it in other directions, such publication by them would be inexpedient.

February 2, 1883. Board met at its office, Lansing.

Had a conference with Senators White and Richmond, and explained the recommendations of the Board, and what they deemed desirable in the way of Legislation pertaining to the work of the Board.

The secretary was instructed to urge upon the proper legislative committees the importance of an amendment of the law fixing the age at which boys may be sent to the reform school, changing the age from "10 to 17 years," as it now stands, to from 7 to 17 years of age.

Commissioner Van Deusen presented a paper on "Inside Fire Protection," and the secretary was directed to place a copy of the same in the hands of the chairman of the Legislative Committees on the Institution for the Deaf and Dumb at Flint prior to the visit of the committees to that institution.

February 26, 1883. Board met at Lansing for the purpose of conferring with Senate and House Committees having in charge the consideration of the location and establishment of an asylum for the criminal insane and other matters pertaining to the work of the Board.

February 27. Board met at their office, Lansing.

The bill relating to county agents of the Board of Corrections and Charities was fully discussed with Senator Richmond who had the same in charge, and amendments suggested to carry out the views and wishes of the Board.

A bill before the joint committee on Asylums for the Insane, providing for the location and establishment of an asylum for the criminal insane, was also carefully examined and amendments suggested, and the secretary was instructed to communicate to said committee the views of the Board and the amendments suggested.

March 28. Board met at Lansing and had general conference with committees and members of Legislature in relation to desired legislation.

Commissioner Wheeler reported visiting, in connection with Dr. Hurd of the Eastern Asylum for Insane, the Oakland county jail, that they found it utterly unfit for use as a jail, and reported its condition to the Board of Supervisors. That they also made a visit to the Oakland county poorhouse found the poorhouse proper in good condition, but that the department for the idiotic and insane was both filthy and unventilated, and recommended to the keeper to get authority to ventilate, and to employ an assistant.

Commissioner Gillespie reported visits to jails, poorhouses, and other institutions (see tabulated statement).

The secretary was instructed to call the attention of the Board of Control of the Ionia House of Correction to the joint recommendation of this Board and the State Board of Health, made June 30, 1882, and to ask what, if any, action had been taken upon the same.

June 6, 1883. Board met at the Industrial Home for Girls, Adrian, to examine plans for a new double cottage, and after examination referred same back to Board of Control for certain changes suggested. Inspected the several cottages already built, especially with reference to heating and ventilation, and attended the anniversary exercises.

Commissioner Barbour made a written report of visits to jails and poor-houses, a list of which will appear in the subsequent proceedings. That he found the Kent county jail at Grand Rapids defective in many respects and infested with vermin; found many serious defects in both the construction and management of the State Reformatory at Ionia.

Commissioner Gillespie also reported visits to jails and State institutions. (See tabulated statement.)

June 7. Board visited Branch county jail at Coldwater, found the same in bad condition and directed the secretary to call the attention of the Board of Supervisors to the same.

The Board also visited the Branch county poorhouse near Coldwater, found that the same was not in very good condition, that the ventilation was poor, the cellar very damp, and the privy so situated as to be dangerously offensive to the inmates, and the secretary was directed to call the attention of the Superintendents of the Poor to these defects.

The Board also visited the State Public School and examined plans for new hospital, and considering them as well adapted to the purpose as anything that could be secured for the money, the secretary was directed to notify the trustees accordingly. (See Report of action of the Board under Sec 7, Act 206, Laws 1881.)

June 7. The Board also visited the Michigan Asylum for the Insane at Kalamazoo to inspect plans of new hospital, for which an appropriation had been made by Act No. 88, Laws of 1883. (See proceedings of the Board under Sec. 7, Act 206, Laws of 1881.)

June 8, 1883. The Board visited the Kalamazoo county poorhouse near Galesburg. Found the building old, badly constructed, and in every way unsuited for the purpose to which it was applied. Found children there who should be in the State Public School at Coldwater, if there was room there for them; but as that school is full, a school has been opened for them at the poorhouse, where they seemed to be doing tolerably well, yet although they eat at a separate table, still while there they are under pauper influence, and should be removed as soon as practicable.

The secretary was authorized to pay for clerical assistance from April 20 to July 31, at the rate of \$60.00 per month, and also to procure a type writer at a cost of not exceeding \$100.00.

June 22, 1883. Board visited the Institution for the Deaf and Dumb at Flint, and in connection with the secretary of the State Board of Health examined the old buildings and the grounds and plans for the new building, and made certain recommendations with regard to the proper location, heating, ventilation, etc., of the new building, and also as to changes in the plans with regard to safety by fire escapes, etc., and it was recommended that the plans be so amended as to embody these changes, and again submitted to

the joint Board of Health and Board of Corrections and Charities for their examination and approval.

The Board of Control having withdrawn, afterwards verbally informed the Board of Corrections and Charities that all the suggestions and amendments proposed by these joint Boards had been adopted, and amended plans were approved. (See proceedings of the Board under Act 206, Laws of 1881.)

The Board also carefully examined the plans for the new double cottage for the Industrial Home for Girls at Adrian, which had been amended and forwarded by the Board of Control for further examination and report, Dr. H. B. Baker of the State Board of Health being informally present, and assisting in the examination, and after such examination the plans were returned to said Board of Control with report thereon. (See proceedings of the Board under Sec. 7, Act 206, Laws of 1881.)

July 5. Board met at the State House of Correction at Ionia to examine the grounds with reference to building the Asylum for the criminal insane, under Act No. 190, Laws 1883.

The Secretary was instructed to inquire into the facts and circumstances with regard to two boys said to have been discharged from the Reform School at Lansing and returned to Grand Rapids.

After a further examination of the grounds proposed for the Asylum and description of the plans, the subject was postponed for further consideration till July 17, 1883, at which time the Secretary was instructed to invite the Superintendents of the two Asylums for the Insane, the Wardens of the State Prison and of the State House of Correction, and the Superintendent of Detroit House of Correction to meet with them.

Commissioner Gillespie presented a communication from the Superintendent of the Reform School with regard to the two boys discharged from that institution about whom enquiry had been made, which was placed on file.

On motion, a Committee consisting of Commissioners E. H. Van Dusen and John J. Wheeler was appointed to visit and inspect the Asylum for the Criminal Insane at Auburn, N. Y., to aid in preparing plans for new asylum, and report to this Board.

July 6. The Board visited the Ingham County Poorhouse, some 8 miles east of Lansing. Found same in tolerable condition, except that no suitable provision for the separation of the sexes could be secured or made practicable without several changes in the building.

The Board met at 2 o'clock in the afternoon at the School for the Blind at Lansing, and examined plans for a south wing to the main structure, Drs. Avery and Baker, of the State Board of Health, being also present. The plans were explained by the Trustees and the architect, and after a careful examination of the same and of the grounds, and the suggestion of some slight modifications, which were adopted by the Board of Control, the plans, so far as submitted, (the specifications not being yet fully prepared and ready to be placed before the Board) being regarded as well adapted to the purpose for which the building is designed, were approved and the Secretary was directed to so inform the Board of Trustees. (See proceedings under Sec. 7, Act 206, Laws 1881.)

July 17, 1883. The Board met at the State House of Correction at Ionia. The Trustees of the institution, the Superintendents of the two Asylums for the Insane, the Wardens of the State House of Correction and the State Prison at Jackson being also present by invitation.

After an examination of the grounds at the State House of Correction at Ionia, and a general discussion of both the location and plans by all present, on motion Commissioners Barbour and Van Deusen were requested to confer with some architect or architects to ascertain the amount of grading necessary and the best ground, and request him to report his opinion and his reasons therefor, together with estimates of cost, having in view the limited amount of the appropriation at the disposal of the Board for the erection of said asylum.

Commissioner Gillespie presented plans of hospital for State Public School, at Coldwater, for examination, which, after examination, and the suggestion of slight changes, were approved and adopted by the Board. (See proceedings of the Board under Sec. 7, Act 206, Laws 1881.)

Commissioner Gillespie presented a written report of visits to jails and poor-houses—placed on file (see tabulated statement)—reported visiting the Barry county jail July 15, 1884; that some attempt at improvements had been made, but that it was still in bad condition, and that great evils were resulting from the promiscuous intermingling of the prisoners.

Commissioner Gillespie also reported that the boy sent to Barry county from the Reform School at Lansing, had been returned to that institution.

Commissioner Barbour submitted a verbal report of visits to jails and poor-houses; that Mackinac county jail was under court-house, no proper ventilation, no privy.

Cheboygan county jail—No bath tub, unsafe, no privy.

Otsego county jail—No proper ventilation, no bath tub, privy at end of the room, jail empty.

Crawford county jail at Grayling—Under frame court-house, but all above ground. Iron cage with three cells at end of the room; one window with iron shutter, iron door, iron floor, iron ceiling; when all shut, air tight. (See tabulated statement.)

Commissioner Barbour was requested to prepare communications and send to the boards of supervisors of the several counties visited, calling their attention to defects in their jails and poorhouses.

On motion the following resolution was adopted:

*Resolved*, That in all cases of visits to jails and poorhouses, a report of the visit to the poorhouse shall be made to the Superintendents of the Poor, and of a visit to the jail shall be made to the chairman of the Board of Supervisors; and that when the defects pointed out are not removed, the Secretary shall send a communication for publication to the county papers, calling public attention to such defects.

August 17, 1883. The Board met at the State House of Correction, at Ionia, pursuant to adjournment.

O. D. Randall, member of Board of Control of State Public School, at Coldwater, reported that the new hospital there must be built of wood instead of brick, as suggested by the Board, with his reasons therefor.

Secretary read reports sent to the several State institutions by order of the Board, which were severally approved and placed on file (see proceedings under Sec. 7, Act No. 206, Laws 1881). Also report made to the Governor of moneys drawn under Act 164, Laws 1883, for publishing and distributing proceedings of annual meeting of Superintendents of Poor for 1883.

Visits to jails and poorhouses were reported verbally by Commissioners Barbour and Wheeler, and in writing by Secretary Baxter.

The chairman presented a copy of a communication sent by Commissioner



Barbour to the supervisors of Cheboygan county with reference to the condition of their jail, which was read and placed on file.

The chairman also presented a communication from Dr. H. B. Baker, Secretary of State Board of Health, inviting the State Board of Corrections and Charities to attend a Sanitary Convention to be held at Muskegon Aug. 23-24, under the auspices of the State Board of Health. No action was taken, as several of the commissioners stated that it would be impossible for them to attend.

Commissioner Wheeler reported verbally visits of inspection to the State Prison and the Asylum for the Criminal Insane at Auburn, N. Y., by order of the Board.

The Secretary made written reports of visits to jails and poorhouses in the Upper Peninsula. Same placed on file. (See tabulated statement.)

The following resolution was adopted by the Board :

*Resolved*, That this Board consider that compliance with Sec. 7, Act 206, Laws of 1881, requires that the plans referred to in said section shall be "submitted for examination and opinion thereon" before any contracts shall be made, or erections commenced.

*Also resolved*, that a copy of this resolution be communicated by the secretary to the several institutions interested.

Oct. 19, 1883, Board met at the Russell House at Detroit according to call, to consider plans for the Asylum for the criminal insane. A communication was received from Chairman Gillespie, explaining his inability to attend, but giving his views upon the subject; also one from the Boards of the several asylums for the insane, acting jointly, urging the importance of speedy provision for the criminal insane in order to make room in their asylums for the admission receipt of hopeful cases.

The plans already submitted, as amended and revised under the supervision of a committee appointed for that purpose, were examined and explained by the architect, Gordon W. Lloyd, who was present by invitation. The estimates being still in excess of the appropriation, the Board, in view of the pressing importance of *immediate* provision for the criminal insane, reluctantly determined to proceed, under the law, without waiting for the next Legislature, and therefore

*Resolved*, To select for a site the land already agreed upon, at the southeast corner of the present prison yard at Ionia, the building and ground and yard in connection with the same, to embrace sufficient ground east of the yard for the administration building, and 115 feet by 400 feet, from the southeast corner of the prison yard, and the land south of the same to the railroad.

Estimates for the plans were brought within the appropriation by cutting off from said plans 72 feet from the west end, and using the south wall of the present prison yard for the north wall of the building. The plans as modified by Architect Lloyd so as to bring them within the appropriation, were then referred back to the architect to be perfected and again submitted.

October 24. Board met at its office in Lansing in connection with Board of Control, Superintendent of Reform School, Architect Grosvenor being also present, to examine plans for north wing of Reform School, and with certain corrections of the plan suggested by the Board, the same were approved. (See proceedings under Sec. 7, Act 206, Laws 1881.)

December 13, 1883. Board met at invitation of State Board of Health to attend convention of said Board at Ionia.

Commissioner Gillespie, chairman, reported visits to jails and poorhouses, also to several of the State institutions, also the Western House of Refuge

of Pennsylvania, and the State Penitentiary for the eastern district of Pennsylvania on October 20, 1883.

Commissioners Gillespie, Barbour, and Secretary Baxter made written reports of visits to a large number of jails and poorhouses, which will also appear with name and date in the tabulated statement.

The Secretary was directed to enquire into certain reports that a prisoner had been brought to the State Prison, both prisoner and officer in an intoxicated condition, or at least under the influence of intoxicating drinks.

The Secretary reported that he had attended, in behalf of the Board, the meeting of the National Health Association at Detroit, and for the purpose of procuring a copy of the proceedings for the library of the Board, became a member, which action was, on motion, approved. He also recommended the purchase of the entire proceedings of the National Health Association for the Board library, at an expense of \$42.00, which matter was referred to the Library Committee.

The Secretary was instructed to enquire of the Warden of the State Prison at Jackson as to the authority claimed by contractors to employ free labor inside the prison walls, and report.

The Secretary was instructed to call the attention of the County Treasurers and Superintendents of the Poor of the respective counties in the State to Secs. 17, 18, and 19 of Chap. 266, Compiled Laws, as amended by Laws of 1883, No. 97, page 93, making them inspectors of the county jails and requiring reports to the circuit courts in the months of May and November of every year, and respectfully request such inspectors of jails to forward to the office of the Board of Corrections and Charities at Lansing, copies of all such reports as soon as made.

The Secretary was also instructed to prepare a bill for presentation to the next Legislature for the general management and regulation of jails; and also to procure information as to the fees officers are entitled to in connection with the jails.

On motion the Board of Health, or so many of said Board as were present at Ionia, were invited to meet with the Board of Corrections and Charities at 8.30 o'clock A. M., of the 15th inst., at the Bailey House, Ionia.

Adjourned to Dec. 15, 1883, to examine plans for Asylum for Criminal Insane.

December 15, 1883. The Board, in connection with the Board of Health, held a joint meeting at Ionia, and proceeded to examine and discuss the plans for the Asylum for the Criminal Insane so far as prepared, and it was determined that after they had been fully prepared, before final approval by the Board of Corrections and Charities, they should be submitted also to the State Board of Health for examination and Report.

The Board of Health was requested, either in a body or by Committee, to attend a Convention of the Board of Charities at East Saginaw, on December 18 and 19, 1883.

On motion the Board of Health was requested by Committee or otherwise to examine the jails in the counties of Barry, Jackson, Oakland, Van Buren, and Washtenaw, and the Poorhouse and Asylum in Wayne county, with reference to their sanitary condition, and also to endeavor to interest local Boards of Health in such examinations.

The Secretary was directed to ascertain when the several Boards of Supervisors of the counties of Barry, Jackson, Oakland, and Van Buren will be in

session, and to notify the chairman with a view to personally appearing before them either by committee or otherwise.

January 2, 1884. The Board met at the Eastern Asylum for the Insane, at Pontiac.

Commissioner Wheeler reported that a committee of the Saginaw county Board of Supervisors had visited the jail of said county since the report made by the State Board of Corrections and Charities at their convention at East Saginaw in December last, and that measures were being taken to reform the abuses then pointed out.

Commissioner Gillespie reported in writing, visits made by him to jails and poorhouses. Report received and placed on file.

Commissioner Gillespie further reported attending with the other members of the Board, the convention of the Board of Corrections and Charities at East Saginaw, December 18-19, 1883.

The Secretary made report in writing of visits to jails and poorhouses, which was received and placed on file. See written reports on file.

The Secretary also reported attendance at the conference of the County Agents and convention of State Board of Charities at East Saginaw, December 18-19, 1883, and also visit with chairman of the Board to the jail at Saginaw City, and a written report of the same to the Supervisors of Saginaw county.

The Secretary submitted a written report of his action under instruction of the Board, as follows, to wit:

1. Correspondence with Warden Pond as to prisoners brought to the prison under the influence of liquor, and the reply.

2. Also correspondence with the same officer as to the employment of free laborers within the prison yard, and the reply.

3. That he had called the attention of the Superintendents of the Poor and the county Treasurers to the law requiring them to make semi-annual reports, and requesting them to forward copies of the same to office of the Board at Lansing.

4. Copy of communication to the State Board of Health, requesting them, by committee or otherwise, to inspect the jails of Barry, Washtenaw, Oakland, Calhoun, and Jackson counties and the poorhouse and asylum in Wayne county, with regard to their sanitary condition, and the reply of the Secretary of the Board of Health.

5. Reported a list of County Agents who had failed to comply with the requirements of law.

6. That he had corresponded with the clerks of Jackson, Oakland, Washtenaw, and Van Buren counties with respect to the time of meeting of their several boards of supervisors, and had reported the result to the chairman of the Board.

7. Submitted a list of all the jails and poorhouses in the State not visited in 1883, and the date of the last visit.

8. That according to instruction he had corresponded with C. D. Randall, of Coldwater, with regard to uniform system of book-keeping, and the reply.

The following resolution was then adopted:

*Resolved*, That the Secretary be instructed to correspond with Superintendents of the State Public School at Coldwater, the Reform School at Lansing, the Industrial Home for Girls at Adrian, and the judges of probate of the several counties of the State regarding the work of the agents of the Board as relating to these institutions and the several counties of the State. Also, that the Secretary be requested to cor-



respond with the sheriff of the county from which a prisoner was brought when intoxicated by intoxicated officers, and the judge of the circuit court in relation to the same, and to ask them to investigate and report.

The Board then went carefully over the entire Asylum with Dr. Hurd, the superintendent, and found that though the Asylum is very much overcrowded, every part was clean, and the air good, the halls warm and comfortable, and the patients for the most part free from personal restraint. That the whole institution was quiet and orderly. The Board found very little to criticise, but much to commend.

The Board then went to Detroit, and gave the entire day, January 3, 1884, to visiting the Detroit House of Correction, the County Jail, the Home for Aged People under the management of "the Little Sisters," the Home for the Friendless, and the Thompson Home for Old Ladies.

January 4th. The Board visited the Wayne County Poorhouse and the Asylum for the Insane connected therewith at Wayne.

The Secretary was instructed to ascertain the expense of printing 1,000 copies of the Conference of County Agents and Convention of the Board held at East Saginaw, December 18 and 19, 1883, and report the same to the Board.

The following resolutions were adopted :

*Resolved*, That the Superintendent of the Reform School be requested to make such examination of the reports of agents in his office, as to ascertain, whenever a case may occur that a boy has been sent to the Reform School without first having received the attention of the County Agent as required by law, and promptly to report to the Secretary of the Board of Corrections and Charities whenever he has reason to suppose that such has been the case.

*Resolved*, That the Secretary be directed, in connection with the superintendents of the Reform School, the State Public School, and the Industrial Home for Girls, to take such measures as will secure from the County Agents at least annual reports, to such superintendents relative to all children put out from such institutions respectively.

Written reports were also prepared of the visits to the Detroit House of Correction, Wayne county jail and Wayne county poorhouse and Asylum for the Insane, which the Secretary was directed to send to these several institutions respectively, and also to furnish copies for publication.

The Board also visited the Jackson county jail, and, finding its condition unimproved, the Secretary was instructed to present this matter personally to the Jackson county Board of Supervisors.

The Board also visited and inspected the State Prison at Jackson. Found the same improved in several respects. The hospital had been much improved. Visited the schools. The entire population of the Prison are in the school one evening in each week. Whole number of prisoners, 608, 25 of whom are in the asylum and insane.

January 5, 1884. The Board visited the Michigan Asylum for the Insane, at Kalamazoo, and found the same to be very much over-crowded, and that in many respects the present room and provision for the number sent there were entirely inadequate.

February 12. The Board met at the Russell House, Detroit, to examine plans for the Asylum for the Criminal Insane, in connection with the State Board of Health, and after several suggestions and alterations, of which the architect, Gordon W. Lloyd, took note, and was instructed to embody in the plans; and thereupon it was

*Resolved*, That the plans and specifications for the Asylum for the Criminal Insane presented by Gordon W. Lloyd, architect, modified in accordance with the suggestions of this Board and the State Board of Health, be adopted by this Board.

That thus modified, they be verified by the signature of the architect, and transmitted to the Board of Control of the House of Correction at Ionia, in accordance with the requirements of Act 190 of the Laws of 1883.

On reading a communication received by the Chairman from the Secretary of the Association, inviting the Board to attend a meeting of the National Prison Association, Commissioner Barbour was appointed a delegate to attend in behalf of the Board, and Commissioner Wheeler his alternate.

The Secretary was instructed to prepare and send to each of the State Institutions a circular requesting them to inform the Board with regard to their several methods of keeping books of account, and ask them to report the same to this Board with a view if possible of devising a uniform system of keeping accounts at all our State Institutions.

The Secretary reported compliance with the instructions of the Board with regard to the several matters committed to him at the last meeting, as follows:

1. That he had written personally to all the county agents remiss in their Reports, and had since received the Annual Report from all the agents with very few exceptions.

2. Had corresponded with the Judges of Probate in the several counties as instructed, and had received replies herewith submitted.

3. Had Corresponded with the Superintendents of the State Public School, the Reform School, and the Industrial Home for Girls, as directed by the Board.

4. Submitted correspondence with Sheriff and Circuit Judge in relation to prisoner brought to prison in a state of intoxication, by intoxicated officer and reported the action of Circuit Judge in the premises.

5. Had prepared proceedings of Annual Conference of County Agents, and Convention of Board of Corrections and Charities for publication, and that same were in hands of the printer.

6. That copies of reports of visits of the Board to the Detroit House of Correction, Wayne County Poorhouse, and Asylum for the Insane had been prepared and sent to Commissioner Barbour to be delivered to the several boards interested, and for publication.

May 7, 1884. Board met at the Institution for the Deaf and Dumb at Flint, and made an informal examination of the same.

Commissioners Gillespie and Wheeler reported in writing visits to jails, poorhouses, and State institutions. (See tabulated statement.)

In the evening the Board met at Jackson. The secretary reported an examination of the laws with regard to sheriffs and jailers, and their fees.

The secretary also reported that he had prepared and sent the proposed circular to the county agents with regard to commitments; and also the distribution of the proceedings of the conference of county agents and convention of the Board at East Saginaw, and of proceedings of annual meeting of Superintendents of Poor and Union Association.

Also reported attendance at the Sanitary Convention at Hillsdale April 17 and 18, and visits to jails, poorhouses, and State institutions. (See tabulated statement.)

The Secretary also reported that he had appeared before the Board of Supervisors of Jackson and Hillsdale counties, and personally presented the condition of their jails and suggested needed reforms, and that he had sent written reports to the several Boards of Supervisors as instructed by the Board, and had also personally presented to the Supervisors of Hillsdale county the condition of their county poorhouse.

Also reported attendance upon the annual meeting of the Superintendent of the Poor at Ann Arbor, February 12-14, 1884.

Also the preparation of a circular with regard to the death of Cortes Pond, agent of the Board for Shiawassee county, on his way home from attending the meeting at Ann Arbor.

Also read report of his attendance at the National Conference of Corrections and Charities at Louisville, Ky., September 24-29, 1883, which was approved and ordered printed in the next report.

The Secretary also reported that Dr. H. B. Baker, Secretary of the State Board of Health, had been invited to visit and inspect the Institution for the Education of the Deaf and Dumb at Flint with reference to its sanitary condition, and that he had promised to comply with this request at his earliest convenience.

The report of the Board of Health on the plans of the Asylum for the Criminal Insane at Ionia were presented, read, and placed on file.

May 8, 1884. Board met at Jackson and, in company with Hon. G. T. Gridley, Judge of the Circuit Court, the County Treasurer, and one of the Superintendents of the Poor as inspectors of jails, visited the Jackson county jail. The same was found very filthy, damp, over crowded, and utterly unfit for use as a jail.

The Board then visited and inspected the State Prison at Jackson. Great improvement was found to have been made in the general appearance of the grounds, ventilation of the shops, cell blocks made more safe by ceilings overhead; iron bath tub and good water closet have been put into the basement where prisoners are thoroughly bathed and cleansed on reception, and the entire prison was clean and gave evidence of careful attention and good management.

The old cell blocks have very small cells, without ventilation, and the halls or corridors surrounding them are not suitably ventilated. It is to be hoped that the Legislature will make an appropriation so as to enable the prison authorities to remedy these defects.

After the inspection the Board met at the Warden's office, Gov. Begole in the chair and adopted the following preamble and resolution:

**WHEREAS**, The destruction by fire of the poorhouse of Van Buren county has involved a large loss of life, and whereas it is due to the relatives and friends of the unfortunate victims and to the public as well, that the circumstances of the conflagration should be investigated; therefore,

**Resolved**, That this Board respectfully request the Governor to take such measures for investigation as may fully explain all the circumstances under which the fire occurred and which prevented the rescue of the inmates.

Commissioner Barbour called attention to the report of the Detroit House of Correction, showing that many persons had been repeatedly convicted and committed on a repetition of the same offense, but without any increase of punishment for the second or subsequent offenses as required by the statutes, he therefore submitted the following resolution which was adopted by the Board:

**Resolved**, That the Governor be requested to issue a circular to the judges, magistrates, and prosecuting attorneys of the State, calling their attention to the law providing severe punishment for second and subsequent offenses, and the apparent neglect of such provisions, and intimating that such neglect is of itself a direct violation of the law.

Commissioner Barbour also offered a resolution that the Superintendents of

the Poor of Wayne county be requested to provide proper fire escapes for the Wayne county buildings for the poor and insane, which was adopted.

Commissioner Wheeler offered the following preamble and resolution which was adopted :

*To the Hon. G. T. Gridley, Circuit Judge of the Fourth Judicial District, Jackson, Mich.:*

SIR,—The Board of Corrections and Charities of the State of Michigan, have this day passed the following :

*Resolved*, That from frequent inspection of the county jail of Jackson county, Mich., this Board is satisfied that such jail is and has been for a long time, unfit for the confinement of prisoners, and the proper authorities having neglected to take any action thereon, although for two years past requested to do so, this Board requests you to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of Jackson county, under Sec. 8945 (p. 2172) of Howell's Annotated Statutes.

Commissioner Barbour made written reports to several jails and poorhouses.

The Board were then taken by the Superintendent of the Poor to the county poorhouse of Jackson county, about three and one-half miles northwest of the city of Jackson.

August 11, 1884. Board met at the Michigan Asylum for the Insane at Kalamazoo, pursuant to call from the chairman.

The secretary made a written report giving the date of the last visit to each jail and poorhouse of the State, with the name of the person by whom visited, whether commissioner or secretary, which was received and placed on file.

The secretary further reported that :

1st. He had sent certified copy of the preamble and resolution of the Board asking Judge G. T. Gridley to designate a jail of some other county for use of Jackson county, until the Jackson county jail was put in fit condition for use as such. Directed to said Judge Gridley at Jackson on May 8th, 1884.

2d. That he had sent to Gov. Begole at Flint, a copy of the preamble and resolution of the Board requesting him to order an investigation into the circumstances of the burning of the Van Buren county poorhouse, but had as yet received no response to the same.

3d. That he had sent to Commissioner Van Deusen all the papers received relative to uniform system of book-keeping for State institutions, and that the same had been returned, with no action on his part thereon, but advising a conference with the Auditor General upon the subject.

4th. That, as instructed by the Board, he had certified to bill of Architect Lloyd for services and expenses connected with plans and specifications for Asylum for the Criminal Insane, and had sent the same to the Board of State Auditors, by whom it was returned, and that he had then sent the same to the Board of Inspectors of the State House of Correction for allowance and payment.

5th. That he had sent to the superintendents of the poor of Wayne county a copy of the resolution requesting them to cause proper fire escapes to be placed in the buildings of the Wayne county Poorhouse and the Asylum for the Insane.

6th. That, as advised by the Board, he had sent to the Governor carefully prepared suggestions, in matter of providing for current expenses of our several charitable and reformatory institutions, and had received from the Governor a communication approving of the proposed changes and promising to bring the matter to the attention of the Legislature.

The secretary made written report of visits to various State institutions, jails and poorhouses. (See tabulated statements.)

Also full written reports and communication made to several local papers of Shiawassee, Lapeer, Lake, St. Joseph, Saginaw, and other counties, which were read and placed on file.

Commissioner Gillespie submitted a communication made to Judge Gridley, and his reply. Also proceedings of several prominent citizens of Jackson, with a report made by them on the condition of the Jackson county jail, which was read and placed on file.

He also reported in writing visits to jails and poorhouses, which was read and placed on file (see tabulated statement).

Also a complaint made by one O'Brien, of Mecosta county poorhouse, of cruel treatment, but which upon investigation was found to be without good foundation.

Also complaints received on account of girls returned from the Industrial Home for Girls, at Adrian, as incorrigible, or otherwise unfit persons to be retained, under authority given to the Board of Control of said Institution under the law organizing the same, but recommended no special action thereon.

Commissioner Wheeler reported visits to Saginaw county jail and poorhouse in August, 1884.

The estimates presented by the Board of Trustees of the Michigan Asylum for the Insane, at Kalamazoo, for appropriations desired for 1885-6, was read, and after a full examination by the Board, and explanations by Medical Supt. Palmer, were laid aside for further consideration.

August 12, 1884. The Board met according to adjournment, went through the new hospital, and about the Institution; examined the grounds where it was proposed to erect a hospital for the male department, and also a kitchen and a workshop for said department.

The Board then proceeded to the Industrial Home for Girls, at Adrian; carefully examined the estimates presented for 1885-6; listened to explanations from the superintendent, Miss Scott, and Hon. Wm. Corbin, resident member of the Board of Control.

August 13, 1884. Board met according to adjournment; examined all the cottages. The estimates were placed on file for further examination, and the superintendent requested to give, in addition to the estimates for 1885-6, in parallel columns, the exact expenditures for like purposes at the Institution, for the years 1883 and 1884.

The Board, regarding the water supply as entirely inadequate, reiterated the recommendations made last year upon the subject.

The following resolution was adopted:

**Resolved,** That the State Board of Health be requested to examine the Industrial Home for Girls, at Adrian, and report to the Board on the following points, among others—

As to the water supply, and its sufficiency for sanitary and other purposes;

As to the ventilation of the different buildings, chapel, schoolrooms, the new cottage, its water closet, outside privies, and whether the construction of the same has been approved by said Board of Health;

Whether the outside privies, the location and methods of flushing, are proper, and have been approved by said Board; and to make recommendations and suggestions as to these and other matters examined by them, and report the same to the Board of Corrections and Charities.



August 13, 1884. Board met at State Prison at Jackson at 2 P. M.

Chairman Gillespie submitted a programme for the convention of the Board to be held during the fall of 1884. Placed on file for further consideration.

Commissioner Wheeler moved as the sense of the Board that the Legislature be asked to repeal the laws allowing the use of the county jails for village and city lock-ups, which suggestion was approved, and Commissioner Wheeler was requested to prepare recommendations upon this subject, and also on the subject of district workhouses.

The preparation of reports on estimates at different Institutions was assigned to the several commissioners.

A form of circular letter to State Charitable, Penal, and Reformatory Institutions, asking for information as to changes desired in the laws affecting their several interests, was presented and adopted, and the Secretary was instructed to prepare and send copies of the same to the wardens, superintendents, and boards of control of the same respectively.

Commissioner Gillespie submitted papers with regard to complaints of excessive punishment by flogging at the State House of Correction at Ionia, and a report of his action thereon, which were referred to Commissioner Barbour for further examination and report as to what further action should be taken by the Board in the matter.

Other complaints of the same kind against the same institution were likewise presented, and referred to Commissioner Barbour for examination and report.

The Board went carefully over the estimates of the Board of Inspectors for the State Prison at Jackson for the years 1885 and 1886, and listened to explanations made by Warden Pond, and examined the grounds, cell blocks, hospital, etc., and also the ground it was proposed to ask authority to purchase, etc., and the estimates were then placed on file for further consideration.

August 14, 1884. Board met at the Eastern Asylum for the Insane at Pontiac.

The estimates for the Asylum for the years 1885 and 1886 (being for two hospitals, one for male and one for female department), were presented, and the necessity for the same explained by Dr. Hurd, the medical superintendent, and the grounds where it was proposed to build the same, pointed out and examined, and placed on file for further examination and report.

The Board then visited the wards of both departments.

August 15, 1884. Board met at the Institution at Flint.

Examined the estimates of this institution for the years 1885 and 1886, and the land it was proposed to purchase, listened to the explanations of the Board of Control, and then placed the estimates on file for further consideration.

The following resolutions were adopted:

*Resolved*, That Dr. Thomas of Ionia be requested to furnish a brief statement of the examination made by him of one Farley, a late convict at the House of Correction, and the nature of the injuries, if any, inflicted at his punishment at that prison on or about July 18, 1884.

*Resolved*, That the State Institutions reporting estimates to the Board be requested to use substantially a form presented, which the secretary was instructed to transmit to the several institutions.

August 25, 1884. Board met at the State House of Correction at Ionia.

The estimates for several appropriations were presented and partially examined and laid aside for further consideration.

August 26, 1884. The Board met at State House of Correction. The following resolution was adopted:—

*Resolved*, That the Secretary be directed to endeavor to ascertain what industries are pursued in the Prisons and Reformatories of the United States, and with what results. Also, what Prisons are carried on without the contract system, and with what results.

On motion Commissioner Barbour was requested to examine and report as to what class of expenses and appropriations the Board of Corrections and Charities are required by law to examine and report upon to the Board of Control of the several State Institutions.

The Secretary was instructed to ascertain and report as to compensation paid the members of the Boards of Control of the several State Institutions, and from what fund.

Commissioner Barbour presented a list of suggestions for the consideration of the Board, which were placed on file for examination.

Witnesses were then examined in relation to the punishment inflicted on ex-convict Farley.

Commissioner Barbour, to whom the State House of Correction was specially assigned, was requested to send a communication to the Board of Control, suggesting that hereafter in all cases of corporal punishment the order be given by the Warden, and that the physician be present, and that a full report be made and entered on the records at once.

That in all cases of death in the prison, a coroner's inquest be held, in strict accordance with the law, and that the Prosecuting Attorney be in all such cases notified and requested to attend.

The Secretary was instructed to request the State Board of Health to examine and report upon the sanitary effect of cells made of boiler iron as usually constructed, as compared with cells made of other material.

Draft of Report on Industrial Home for Girls at Adrian was submitted.

The Board then made a general inspection of the State House of Correction, with special reference to estimates for appropriations and as to its general condition, after which the estimates so far as received were placed on file for future consideration.

The Secretary was instructed to send a communication to the Board of Control of both the State House of Correction at Ionia and the State Prison at Jackson, the Asylum for the Insane at Kalamazoo and the Asylum at Pontiac, suggesting an examination of the law, with reference to the item of current expenses paid at such institutions under general laws, and suggesting that notwithstanding such General Laws, Act No. 206, Laws of 1881, contemplates the submission of such estimates to the State Board of Corrections and Charities.

August 26, 1884, 7½ p. m. The Board met at the Reform School, Lansing.

The estimates presented by the Board of Control of the Reform School were carefully examined and explained by the Superintendent and Board of Control, and placed on file for further consideration.

The Secretary was instructed to call the attention of the President and the Superintendent of the Poor and Union Association to the subject of inconsiderate and lavish out-door relief, and the present law upon the subject of such

relief with a view to a proper discussion at the next annual meeting of the association, and suggesting amendments to the law.

Commissioner Wheeler was requested to examine the law with reference to county jails, and to prepare and recommend some amendment to the law, so as to secure proper construction and approval by competent authority before the same can be used by the county for the confinement of prisoners.

The Secretary was instructed to request the State Board of Health to examine the State House of Correction at Ionia, and to report to this Board with regard to its sanitary condition, together with such suggestions as may to them seem advisable.

The Secretary was directed to prepare and send to the Board of Control of the State House of Correction, at Ionia, a communication stating in short, the condition of cells, etc., as found on a visit, and also results of investigation in case of corporal punishment of Convict Farley, and making certain suggestions and recommendations.

The board then visited the School for the Blind, at Lansing; examined the estimates presented, listened to the explanations of Superintendent McElroy, and visited the grounds and all parts of the institution so as to enable them to determine as to the necessity and propriety of the appropriations asked for, and estimates were placed on file for further consideration.

The Board returned to the office at the Capitol. The Secretary was directed to call the attention of the several Boards of the charitable, penal, and reformatory institutions of the State, to the law requiring that with the written statement of estimates submitted to the Board, the reasons for the same be given, and also calling attention to the necessity of giving the items going to make up the estimates.

The suggestions made by Commissioner Barbour were then taken up and acted upon severally, as follows:

1. Is the Board in favor of boiler plate iron for cells, which are now being constructed in our county jails? Also of obtaining the opinion of the Board of Health with regard to the same.

On motion the Secretary was instructed to ask the Board of Health to examine and report as to the sanitary condition or effect of such jails, and to suggest means of rendering them less injurious to health.

2. When a jail or county house is only ventilated by doors and windows, should the secretary, or visiting committee recommend the construction of a ventilating flue? Answered by the Board in the affirmative.

3. Should bath-tubs be asked for when none are found in jails or poorhouses? Water-closets in jails, with water and proper sewerage? Answered in the affirmative.

4. Would it not be well to write to the circuit judge, informing him of the suggestions or recommendations made to supervisors, asking him to examine the jail, and in so far as consistent with his judgment, recommend the same changes in an independent letter? Answered in the affirmative.

5. Shall any attempt be made to limit the use of tobacco in the State institutions, jails, and poorhouses? Laid over.

6. Would it not be well to frame a set of rules for the management of jails, and secure their adoption by boards of supervisors? Answered in the affirmative, and the secretary was instructed to prepare such a set of rules and submit them for the action of the Board.

7. And also rules for poorhouses? Answered same as above with regard to jails.



8. Recommend enclosures for jails? Answered in the affirmative.

9. Ought not a bill to be prepared providing that all persons sentenced to any jail or prison shall be so sentenced *to hard labor*, and a section providing for some remuneration to persons while awaiting trial in jail, or confined as witnesses, and willing to work? Referred to Commissioner Wheeler to make recommendations, and to prepare a bill.

10. Also a bill providing that supervisors may, with the concurrence of the circuit judge, appoint a jailor, who shall only be removed by the circuit judge for cause? Laid over.

11. A resolution asking Judge Joslyn to designate the jail of some other county for the detention of the Washtenaw county prisoners, the Washtenaw county jail having become unfit and unsafe for that purpose? Adopted, and the Secretary instructed to prepare and transmit such a resolution.

12. Notify Judge Gridley of escapes from the Jackson county jail, and again ask him to designate the jail of some other county for the detention of Jackson county prisoners. Referred to Commissioner Barbour, with full power to act on behalf of the Board.

13. A resolution asking the judge of Livingston county circuit to designate the jail of some other county for the detention of Livingston county prisoners, that jail having become unfit and unsafe. Laid over until the jail shall have again been visited.

14. Suggestions as to out-door relief, and methods generally adapted in dispensing the same.

15. Should delegates be appointed to the National Prison Association?

Answered in the affirmative, and Commissioners Barbour and Wheeler were appointed such delegates.

Commissioner Barbour reported in writing visits to jails and poorhouses. Full written reports were filed in the case of each jail and each poorhouse, and copies of the reports sent to the Board of Supervisors in the case of each jail visited, and to the Superintendents of the Poor in the case of each poorhouse visited.

Commissioner Gillespie reported visit to the county jail of Isabella county at Mt. Pleasant, August 24, 1884, and also State Prison at Jackson, August 17, 1884.

October 21, 1884. Board met pursuant to call, at their office at Lansing. All present, and Gov. Begole at the request of Commissioner Gillespie, chairman, in the chair.

The estimates for the State Prison at Jackson were taken up and considered, and draft of a report upon the same was read and discussed, and the whole matter laid upon the table for further consideration. The draft of the report on State Prison for insertion in the biennial report was, after careful consideration and amendment, adopted.

Draft of report upon the State House of Correction at Ionia for insertion in the biennial report was read and discussed and laid upon the table for further consideration.

The estimates for the State House of Correction were also, after discussion and consideration, laid upon the table for further action.

October 22, 1884. Board met at its office, Lansing.

The estimates for the Industrial Home for Girls at Adrian, were taken up and carefully examined item by item, and draft of a report upon the same prepared for insertion in the biennial report was read and discussed, and after some modifications was adopted.

The estimates from the Board of Control of the State House of Correction at Ionia were taken up, and after further discussion and amendment, were adopted.

The estimates for the State Prison at Jackson were taken up and carefully considered, and the report thereon adopted.

Agent J. T. Cobb, of Kalamazoo county, being present, made some suggestions with regard to the work of the county agents. He suggested amendments to the laws governing magistrates and inferior courts so that in cases of juvenile offenders suspended sentence might be given; and on motion he was requested to prepare and present to the Board through their secretary a bill to that effect.

On motion the secretary was instructed to request the several State institutions to send at the earliest practicable period, a brief statement of receipts and expenditures and general statistics for the years 1883 and 1884.

The estimates for the Institution for the Deaf and Dumb at Flint were then taken up and carefully considered, and the basis of a report decided upon.

The estimates for the School for the Blind were also carefully considered item by item, and the basis of a report agreed upon.

The estimates for the Northern Asylum for the Insane at Traverse City, were fully discussed and a report agreed upon.

The estimates for the State Public School at Coldwater were also taken up fully discussed, and the substance of the report agreed upon.

The estimates for the Michigan Asylum for the Insane at Kalamazoo were then considered and a report agreed upon.

Estimates for Eastern Asylum for insane at Pontiac, were taken up and discussed, and a report upon the same adopted.

For estimates and reports as made in case of the several state institutions, see proceedings under Sec. 6, of Act No. 206, of Laws of 1881.

On motion Commissioner Van Deusen was requested to furnish a draft of recommendations for the establishment of a State institution for the idiotic and feeble-minded.

On motion, the Secretary was instructed to inquire as to the extent of correspondence between the officers and managers of the Industrial Home for Girls at Adrian, and the county agents, in the matter of placing girls in homes from that institution.

On motion, it was

*Resolved*, That in the opinion of this Board, it would be wise for the Legislature to place the State Prison at Jackson and the State House of Correction at Ionia under the control of a joint board of inspectors.

On motion, the Secretary was instructed to make a short abstract of the laws of Ohio, Illinois, and New York, providing for intermediate and cumulative sentences.

The matter of recommending a board of pardons was referred to Commissioner Wheeler to inquire into the method to be adopted to secure such a board, and to report recommendations.

Commissioner Barbour submitted written report of visit by himself and Commissioner Wheeler to the jail of Erie county, N. Y.

Commissioner Wheeler submitted written report of attendance by himself and Commissioner Barbour upon the National Prison Association at Saratoga, N. Y.; also of visits made by himself and Commissioner Barbour to several institutions in N. Y.

Commissioner Wheeler was requested to confer with the superintendents of

the Asylums for the Insane in relation to the proper construction of Act No. 206, Laws of 1881, and to endeavor to secure estimates for current expenses from such asylums.

Draft of report of action of the Board under the law providing for the location and construction of an Asylum for the Criminal Insane, and the plans adopted for the same, were presented, and adopted by the Board, and ordered inserted in the Biennial Report.

On motion it was

*Resolved*, That the State Board of Auditors be requested to provide another room for the use of the State Board of Corrections and Charities and their Secretary, with proper ventilation, and that the Secretary be requested to inform said Board that unless such room can be provided in the Capitol building this Board, on account of the unhealthfulness of the room at present occupied, will be compelled to rent proper quarters elsewhere.

A communication was received from Warden Pond, of the State Prison at Jackson, recommending changes in the laws relating to prisoners and prison management, and being read was referred to Commissioner Barbour to prepare the same for insertion in the biennial Report, together with such further suggestions and recommendations as shall seem to him desirable.

On motion, a recommendation is made by this Board, that Wardens be appointed by the Boards in charge of the Prisons of the State, to hold office during good behavior, and that the sub-officers of the prisons be appointed by the Boards upon the nomination of the Wardens, to hold office in like manner.

The Secretary was instructed to communicate this recommendation to the Governor.

A resolution was also adopted stating that the Board recommend that it be required by law, as soon as a prisoner is sentenced, the Warden of the prison be notified of the same, and to send an officer to take charge of him and convey him to the prison.

Draft of report upon the State Public School at Coldwater, was submitted for insertion in the biennial report, which was adopted.

Report for Eastern Asylum for Insane for insertion in the biennial report was submitted and adopted.

On motion, the Secretary was instructed to request Warden Pond to prepare a bill providing for State agent for discharged prisoners.

The Secretary was instructed to prepare blanks for use of institutions in making estimates and submit the same to the Board for approval.

The Secretary submitted written report of visits to jails and poorhouses, which was received and placed on file.

Also copy of communication made to Board of Supervisors of Huron county.

Also communication from Judge A. J. Mills in regard to Van Buren county jail, and kindred subjects which were read and placed on file.

The Secretary further reported :

1. That according to instructions he had endeavored to obtain information as to the industries pursued in the various State prisons and reformatories, and whether under contract system or otherwise, and with what result, but had as yet been unable to obtain sufficient information to enable him to make a satisfactory report.

2. A written report showing what members of State Boards were paid only expenses, and what members were paid a per diem allowance and expenses, and from what funds.

3. That he had made written communications to the Superintendents and

excess of requirements, the deep interest of the officers in their institutions, or their sympathy for the unfortunates committed to their charge, prompts to expenditures desirable, perhaps, but not essential. Such an expenditure for that single year may, by itself, be an insignificant matter, but the sum expended that year is made the basis for estimating the appropriation for the year to follow. Again, if there is likely to be an unexpended balance of considerable amount at the close of the year, there is a tendency to disbursements of other than for strictly maintenance purposes but set down as such under the head of "miscellaneous" or "unclassified" payments. The purposes of these disbursements and the sums disbursed may be altogether proper, nevertheless the apparent cost of support that year is increased by just so much, and, thus increased, it becomes the basis for future estimates. Eventually the actual weekly cost per capita is computed, perhaps by the legislative committee charged with the consideration of its affairs, and, being found excessive, the next appropriation is likely to be so much reduced as seriously to impair the usefulness and success of the institution. A system of State provision has elsewhere been applied to institutions with varying numbers of inmates for which advantages are claimed. It provides that

"The governing board of an institution shall at a certain time each year fix a sum as the rate of charge per week per capita, which shall not exceed the actual cost; that

A statement be filed, showing the amount of each item forming the charge, which items are the ledger headings under which all expenditures are to be journalized, and are verified by monthly audit of the accounts by State authority; that

Quarterly bills be rendered, showing the name of each inmate and the number of weeks charged for, which bills, after the audit required by law, are paid at the State treasury from funds provided in the general tax-bill.

If the institution has no other income to serve as a working capital, a fixed percentage of the amount of the last quarter's bill is permitted to be drawn in advance. All sums required for special purposes are made the subjects of specific appropriation.

"No attempt will be made to weigh the advantages and disadvantages of these two systems of provision."

Communications from the Boards in charge of the several State institutions presenting estimates of appropriations recommended for current expenses and for special purposes, for the year 1885 and 1886, have been received as follows:

## MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB.

INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB, }  
Flint, Michigan, October 6, 1884.

RT. REV. GEO. D. GILLESPIE, D. D., *Chairman Board of Corrections and Charities:*

DEAR SIR,—In accordance with the provisions of Act 206, Section 6, Laws of 1881, I submit to you on behalf of the Board of Trustees of the Institution for the Education of the Deaf and Dumb, the following detailed report of estimates for current expenses and special purposes for the years 1885 and 1886.

Very respectfully,

M. T. GASS, *Superintendent,*

### SUMMARY OF APPROPRIATIONS DESIRED FOR THE YEARS OF 1885 AND 1886.

For current expenses..... \$100,000 00

#### FOR SPECIAL PURPOSES.

Painting and calcimining.....	\$1,000 00
Piggery.....	500 00
Inside blinds—school rooms.....	500 00
Heating apparatus.....	12,500 00
Ventilation.....	2,000 00

Furniture, new building.....	\$1,000 00	
Gas fixtures, new building.....	300 00	
Changing pupils' bath and wash-rooms, bath-tubs, plumbing, etc.....	1,500 00	
Fire escapes, new building.....	500 00	
Cement and concrete sidewalks.....	800 00	
Library books, charts school apparatus, etc.....	200 00	
Jacket and soup kettles, and other kitchen utensils.....	725 00	
Hospital.....	5,000 00	
Additional land.....	10,000 00	
Wire guards, new building.....	300 00	
	<hr/>	\$46,825 00

Total amount necessary for 1885-86..... \$186,825 00

Although the Institution has been founded and in successful operation for more than thirty years, there are those in the State not aware of its existence or the benefits it affords. Year by year, as a knowledge of the Institution becomes more widely disseminated, a larger number is brought into the school from this class. These, with the increased number of mutes, caused by the rapid growth of the State, produces a steady and continual increase in the number of mutes admitted to the Institution. There were enrolled last year two hundred and seventy-one pupils, a considerable increase over any previous year. This number will be probably somewhat larger during the ensuing two years, and to provide for their maintenance and instruction an appropriation of one hundred thousand dollars (\$100,000) is deemed necessary, which is given in detail as follows:

Groceries.....	\$3,000 00
Meat and fish.....	5,000 00
Butter, lard, etc.,.....	2,000 00
Flour and meal.....	1,000 00
Vegetables.....	750 00
Fuel.....	6 500 00
Lights.....	1,600 00
Furniture (renewing).....	600 00
Bedding.....	500 00
Crockery and cooking utensils (renewing).....	375 00
School books, etc.,.....	150 00
Printing, stationery, etc.,.....	125 00
Postage.....	175 00
Freight and drayage.....	125 00
Repairs on buildings (general).....	700 00
Wagons, harnesses, etc. (renewing and repairs).....	200 00
Water supply (from Flint Water Works Co.).....	1,000 00

## MEDICAL EXPENSES.

Salary of physician.....	\$400 00	
Salary of Assistant Matron.....	300 00	
Medicines, hospital supplies extra in case of unusual sickness..	300 00	
	<hr/>	1,000 00

## LAUNDRY.

Salary of 3 washer-women.....	\$375 00	
Salary of 2 ironers.....	250 00	
Soap, starch, crystal, bluing, tubs, pails, etc., and repairs on machinery.....	275 00	
	<hr/>	900 00

## FARM AND GARDEN.

Salary of farmer.....	\$500 00	
Extra labor during year.....	200 00	
Tools, repairs on same, improvements, live stock, etc.,.....	500 00	
	<hr/>	1,200 00

## HEATING APPARATUS.

Salary of engineer.....	\$720 00	
Salary of two firemen.....	980 00	
General repairs on engine, boilers, pumps, and renewing heating apparatus.....	1,000 00	
	<hr/>	2,700 00

CABINET SHOP.

Salary of foreman.....	\$750 00	
Salary of assistant foreman.....	500 00	
Stock, tools, etc.....	350 00	
		\$1,600 00

SHOE SHOP.

Salary of foreman.....	\$650 00	
Salary of assistant foreman.....	500 00	
Stock, tools, etc.....	450 00	
		1,600 00

PRINTING OFFICE.

Salary of foreman.....	\$600 00	
Stock, type, tools, etc.....	200 00	
		500 00

OFFICERS AND EMPLOYEES.

Superintendent.....	\$1,200 00	
Steward (non-resident).....	1,500 00	
Matron.....	400 00	
Mending-woman.....	150 00	
Teamster.....	225 00	
Watchman (non-resident).....	480 00	
Laborer.....	200 00	
Office-boy.....	200 00	
Chore-boy.....	150 00	
Baker (non-resident).....	375 00	
Cook.....	200 00	
Sixteen domestics.....	1,420 00	
		6,500 00

TEACHERS' SALARIES.

Two teachers.....	\$1,100 00	2,200 00
One teacher.....		900 00
One teacher.....		800 00
One teacher.....		450 00
Five teachers.....	400 00	2,000 00
Three teachers.....	300 00	900 00
One teacher.....		280 00
One teacher.....		250 00
One teacher.....		240 00
One teacher.....		200 00
Two teachers.....	140 00	280 00
		8,500 00

MISCELLANEOUS EXPENSES.

Including all items of expense that cannot be classified in any of the above classifications, pertaining to current expenses, viz.: Rent of telephone, traveling expenses of Superintendent, brooms, brushes, pails, etc., entertainment and amusement of pupils, etc., etc.....		500 00
Amount necessary for the year 1885.....		\$50,000 00
Amount necessary for the year 1886.....		50,000 00
Total amount current expenses 1885-86.....		\$100,000 00

SPECIAL PURPOSES.

For painting and calcimining.....	\$1,000 00
A biennial appropriation has been asked and generally granted of \$800 or \$1,000 for doing the painting and calcimining about the premises. As the buildings become older the necessity for such repairs increases. In an institution of this size there is unavoidably every year a great amount of repairing of this kind to preserve the building, as well as to render its condition wholesome. At present nearly all the cornices need repainting to prevent their going to decay, and it is thought that to make these repairs and such others of this nature as must be made during the coming two years, the amount of \$1,000 will be no more than sufficient.	



For piggery ..... \$500 00

The piggery now upon the premises has, in its present location, been a source of great annoyance and almost a nuisance. It is situated about twelve rods southwest of the main building, and the winds which prevail from that direction bring odors almost intolerable directly into the institution. They should be removed further away and in a different quarter. There is nothing, however, in the way of buildings to remove. The apartments consist of several pens made by nailing rough boards to pieces of timber set in the ground. These have nearly all so far gone to decay that very little of the material in them can be used in the construction of new buildings. It is desirable, therefore, that an appropriation of \$500 be made for the building of a new piggery.

For inside blinds ..... \$500 00

The entire front building, the new building just completed, and that portion of the two wings occupied by the pupils as sitting or study rooms, have been during former years supplied with inside blinds. These have been found a very great convenience, and have added very much to the comfort of the pupils and employes. The school rooms, 16 in number, are so situated that the direct rays of the sun pour into them nearly the entire day. It is a source of great annoyance to both teachers and pupils, and often of affections of the eye; and they are obliged to occupy these rooms, which are small, with no adequate means of regulating the admission of light. There are in these rooms, and in four water-closets in the building, 60 windows with which we wish to provide inside blinds, and for which an appropriation of \$500.00 is asked.

For wire guards ..... \$300 00

All of the windows on the front or ground floor in the old buildings have been furnished with wire guards. A year's experience with them has proved their wisdom and economy. They guard against the breakage of windows from missiles, or balls thrown in the plays of children on the grounds, or by other accident, and are of the greatest convenience in avoiding the necessity of closing all the ground windows at night to keep out intruders. There are in the new building 43 ground floor and basement windows for which no guards are provided. These windows open into the pupils' dining room, kitchen, bakery, etc., and it would be the greatest convenience if the windows were so protected that they might be left open at night for a free circulation of air in these rooms, where it seems most necessary that such provision should be made. It is thought that \$300.00 will be sufficient for this purpose.

For renewing heating apparatus ..... \$12,500 00

The present system of heating is entirely by direct radiation and high pressure. The steam for heating purposes is furnished by three forty-horse power boilers, each 14 feet long, 3 feet 10 inches in diameter, and containing 47 flues. A fourth one, a fire box, railroad boiler, designed to furnish power, is sometimes, in extreme cold weather, attached to the heating apparatus. The steam thus furnished is conveyed through a five-inch main from the boilers, and by smaller branches to each of the five buildings as they are reached. The apparatus is deficient in very many respects. In extremely cold weather it is impossible to make some of the rooms comfortable for occupancy, even under 40 or 50 pounds boiler pressure. There are often times in cold weather when the highest temperature that can be obtained in rooms somewhat exposed is only 50 or 55 degrees, and the consequence is they have to be abandoned. For a period of two weeks during the last winter the boys' hospital could not be used because it could not be heated sufficiently to make it safe to do so. This condition of things is very often true of many other rooms in the building, and pupils and employes suffer thereby. This is the case even in rooms amply supplied with coils, and is due to a very imperfect or no circulation. The five-inch main is very inadequate to supply steam to the number of coils attached to it. Instead of one inch pipe there should be at least four. The result is that in coils remote from the boilers, very little live steam can be forced, and while the boilers may be carrying 40 or 50 pounds, scarcely any pressure will be indicated in the coils. The pipes are so situated that they are in very many places trapped, and with insufficient pressure to force them, they soon fill with water, heat is entirely cut off, and a constant pounding is going on in the coils.

Another most serious objection to the present system is the great expense in operating it. As insufficient as our supply of heat is, it is maintained at a very much greater expense than the space to be heated would require under some different system of heating. The low pressure system with indirect radiation is employed in the asylums at Kalamazoo and Pontiac, and a comparison of the expenditures for

fuel in these institutions with the same expenditures in our own, will be the most potent argument in favor of changing our present mode of heating. From a report of the Kalamazoo Asylum (1881-2) the following figures are obtained: Statistics of temperature and fuel given on pages 10 and 11 show that the amount of bituminous coal consumed for the month of January, 1882, was 492 42 tons, and for the nine months ending September 30, 2,160.82 tons. Considering the remaining three months of the year as consuming an average amount of coal, the consumption for the entire year would be 2,700 tons.

Kalamazoo Asylum—Space heated, 2,208,753 cubic feet; coal consumed annually, 2,700 tons; cost per annum 2,700 @ \$3.25, \$8,875.

Pontiac Asylum—Space heated, 1,860,975 cubic feet; coal consumed annually, 1,603 75-100 tons; cost per annum 1,603 75-100 @ \$1.25, \$5,212.19

Deaf and Dumb Institution—Space heated, 935,480 cubic feet; annual cost of fuel (wood) per report 1881-2, \$6,438.79.

Kalamazon heats 935,480 feet (the space heated in the D. and D. Inst.) at an annual cost of \$3,716.50.

Pontiac, the same space at a cost of \$2,616.42.

The statistics from the Kalamazoo institution embraced the fuel consumed for power, while the information obtained from Dr. Hurd at Pontiac, did not indicate that the coal consumed for power was included in his figures. This may account for the above discrepancy in the figures of the two institutions, and it is rendered more probable from the fact that the discrepancy in the figures of the two institutions is just about covered by the cost of power at Kalamazoo. The above figures show that a saving of \$2,722.29 might be made annually to the institution in the cost of fuel, by the use of coal instead of wood, and the employment of the low pressure systems of heating in use at Kalamazoo, or a still greater saving of \$3,822.33 if the statistics from Pontiac cover the entire expense of fuel, as may be the case. Basing estimates upon the showing of the Kalamazoo Asylum, enough will be saved in the fuel account in less than five years to pay for the change contemplated, to say nothing of the many defects to be overcome in our present mode of heating.

For this purpose an appropriation of \$12,500.00 is asked, itemized as follows:

Labor .....	\$2,300 00
Piping mains, etc.....	1,352 00
2 boiler fronts, and gauges.....	200 00
Fitting valves, hangers, etc.....	720 00
500 Gold Pin radiators, with attachments.....	1,969 00
Lowering pipe.....	310 00
Two 65-horse power steel boilers with fittings, and 1 24-inch dome to connect all boilers.....	2,365 00
Setting dome, and resetting old boilers.....	344 00
Freight.....	400 00
Superintending construction.....	540 00
Lowering boiler house to 11 feet below surface, rebuilding same, and constructing coal-storage and boiler house.....	2,000 00
	<hr/>
	\$12,500 00

It should be remarked in this connection that by the addition of the new building, which has just been occupied, there will be added about 200,000 cubic feet to the space to be heated, and not included in the foregoing computation.

For furniture for new building..... \$1,000 00

In making estimates for the new building which has just been completed no provision was made for furnishing it. It is occupied in part by pupils for dormitories and dining-room, by servants for sleeping-rooms, and by the Superintendent for his family apartments. To supply these with needed furniture, as beds and bureaus for the dormitories, carpets and other suitable furniture for the private apartments, and chairs for pupils, dining-room, etc., is much more than can be provided by the little that can be taken from other rooms, and for which an appropriation of \$1,000 is thought no more than sufficient.

For gas fixtures..... \$300 00

To light the new building suitably about one hundred and thirty gas burners are required. As no means has been provided for furnishing the fixtures necessary, and in keeping with those in the other buildings, \$300 is asked for the purpose.

For ventilation..... \$2,000 00

In our present system of ventilation (if it can be called a system), there is no pro-



vision for the admission of pure air, and it can be introduced into none of the rooms, except by opening windows, doors, or transoms. This is attended with great inconvenience, as well as discomfort and danger to all. The only means for the escape of foul air from the rooms is through flues constructed in the walls, which have their openings into the rooms near the ceilings. This arrangement takes the warmer air from the room instead of that which has become vitiated and conveys it to the garret, under the roof, where all the flues terminate at the top of the walls. It is desired to collect these flues into main ducts and carry them through the roof, and to lower the openings near the ceilings in the rooms, to points near the floor. These changes, in connection with the introduction of warm air into the room by means of indirect radiation, will afford a great and needed improvement in the ventilation. To make these changes it is thought that \$2,000 will be sufficient.

For changing pupils' bath and wash-rooms, bath tubs, wash-bowls, plumbing, etc..... \$1,500 00

The basements of the east and west wings are at present occupied by the girls and boys respectively, for wardrobes, bath and washrooms. Two rooms in each wing one 20 by 35, and the other 9 by 35 feet, are used for wardrobes; a third 9 by 30 feet for a bath-room, and a fourth one, 20 by 35 feet for a wash-room. The bath-rooms contain only six bath tubs each.

These rooms are now the only accommodations that about one hundred and thirty girls and one hundred and forty boys have for the purposes above named, and are entirely inadequate for the numbers who have to use them now, and, of course, will be still more so as the number of pupils increases. The old kitchen in the basement of the central building, now abandoned, by being partitioned, can be very conveniently used by both girls and boys for bath and wash-rooms. To fit them up suitably for these purposes each apartment should be provided with fifteen bath-tubs, and as many wash-bowls. The rooms thus vacated in the basements of the two wings, and which are now occupied as bath and wash-rooms, can be used as wardrobes, and will furnish rooms very much needed for this purpose. Another change contemplated under this heading is the partitioning of the old dining-room, now vacated, and making use of it for sitting and study-room for pupils. For this \$1,500 is asked.

For fire escapes..... \$500 00

The last Legislature made an appropriation for fire escapes for the dormitories in the old building. These are in position and afford very easy means of escape in case of necessity. It seems peculiarly fitting that every means of easy egress from the dormitories should be provided for these poor unfortunates, who cannot be awakened by the ordinary alarms that would arouse hearing persons. The new buildings, the upper stories of which are occupied for girls' sleeping apartments, have no provision for escape except through the stairways. An appropriation of \$500 is asked for balcony fire escapes to the dormitories and sleeping-rooms in the new building.

For cement and concrete sidewalks..... \$800 00

There has been built upon the Institution grounds nearly five hundred rods of plank sidewalk which, after long use, is rapidly going to decay. This must be kept in repair and renewed from time to time. It is thought that a better and more economical walk (though at a greater first cost) can be constructed out of concrete or cement. There have accordingly been constructed during the present year, about fifty rods of four feet concrete walk around the new building, and about the same amount of the same kind of walk, and nearly twenty rods of cement walk five feet wide, to replace the old walks that were worn out. To replace the old wooden walk that is sure to give out during the coming two years, and to repair such as may not need renewing, the sum of \$800 is asked for.

Library books, pictures, school apparatus, etc..... \$200 00

Small sums have been appropriated from time to time, which have been judiciously applied in making additions to the library, purchasing school apparatus, providing current literature, pictures, etc. As the sources of information for our pupils are so very largely what they read, we feel that it is very important they should be provided constantly with proper and sufficient reading matter, and as the means of teaching them depends almost wholly upon illustration and demonstration, it is necessary that such facilities as pictures, objects, and apparatus suited to the purpose should be at hand. This is a want that has been and will be constantly felt, and should be supplied at times as the varying circumstances require. An appropriation of \$200 is deemed sufficient for these purposes for the coming two years.

For jacket and soup kettles, and other kitchen utensils..... \$725 00

The kitchen furniture now in use is mostly such as came from the old kitchen, and from long service, it has been thought best to make it answer its purpose by patching and repairing, although it has needed renewing long since, being very much impaired and worn out. There is much need of jacket and soup kettles, the one we have now, and the only one, being a rude contrivance of home manufacture, which has done service for twenty years or more. To supply these, and range furniture, of which we have very little that is serviceable, and other utensils, an appropriation of \$725 will be necessary.

For a hospital..... \$5,000 00

The rooms now occupied for hospitals are in the second story of the two wings, one for girls and one for boys. They have served this purpose for a number of years, and are so situated that they have other rooms on three sides, two of which are used for sleeping-rooms for pupils, and contiguous. It has thus been impossible to separate the sick from the well, to any great extent, and when contagious diseases break out among the pupils, it cannot be controlled as it might if there were accommodations to isolate them. The class of pupils we have in the Institution are of course all deaf, and nearly one-half of them made so by some very serious sickness, as spinal fever, scarlet fever, or diphtheria. These complaints have generally left their systems in such a state as to render them much more susceptible to contagious diseases than other children. During the last six years diphtheria has annually made its appearance among the pupils, and we believe from an inability to more widely separate those afflicted with it from the others, that the number of cases has been very largely increased, and no doubt the number of deaths. Two of the rooms in our present hospitals never receive the sunlight into them, the windows opening into a narrow court. This makes them very unsuitable for any purpose, and especially so for a hospital. It is proposed to construct a hospital directly in the rear of the school-building by raising the walls of the present laundry and engine-rooms another story higher, and building in connection with it a transit extending out thirty feet each way from the present building. The second story thus formed will furnish two rooms each for girls' and boys' sick rooms, two for nurse and assistant, one for dispensary, one for kitchen, and two small rooms in connection with dispensary for examining or sick calls, besides the necessary halls and stairways. These will all be very conveniently located and accessible from both the boys' and girls' side of the building. They will also furnish ample room for all possible emergencies, and no more than is necessary, the average number admitted last year being seventeen per month, and the year before twenty-four, some months the number of patients going as high as sixty. According to estimates \$5,000 will be necessary to construct such a building as above described, and it is earnestly hoped the estimate will receive your recommendation.

For additional land..... \$10,000 00

The Institution land consists of about eighty-seven acres, less than forty of which is available for tillage and pasturage, the rest being occupied by the buildings, roads, etc. The stock kept upon the farm is principally cows, although there are five horses for various uses, and pigs in varying numbers, kept to consume the refuse that comes from the kitchen and dining-rooms. It is thought that with more land one hundred and fifty hogs might be profitably kept for this purpose. There are at present eleven cows on the farm. This is about the number that has been kept for the past eight or ten years, during which time it has been necessary, in order to afford the required amount of pasturage and hay, to rent an adjoining fifteen acres at an annual expense of fifty dollars (\$50). A large number of those to be cared for in the Institution are children for whom a milk diet, a large portion of the time, would be the most wholesome as well as the most economical. The pupils and employes at present are about three hundred and thirty, which number will be increased from year to year. With the present number at least thirty cows could be profitably kept. This, however, is out of the question with our present accommodations. To keep the stock necessary for our present and future use will necessitate the purchase of more land. A large farm might also be made profitable to the State, by utilizing upon it the labor of those boys now in the shops not possessed of sufficient skill to ever become mechanics. All are required now to work in the shops, yet a considerable number of these could with more profit to themselves, and to the State as well, put their time upon the farm. It is the very occupation that many of them pursue, even after receiving the course of mechanical training which is given them.

The farm of two hundred acres, joining us on the west, which your Board visited when here in August last, can be purchased for twenty thousand (\$20,000) dollars, or

hundred (\$100) dollars per acre. It is the most desirable piece of ground for Institution purposes, both for its location and the character of its soil, that can be purchased. Although the amount of land named might be more than necessary to meet our present wants, yet it can be profitably tilled. As the Institution grows there will be need of a corresponding increase in the amount of land for the purposes named. It is believed that the Institution, with the above farm properly stocked, and tilled in the manner above described, might make an annual saving to the State in its current expenses, of at least two thousand (\$2,000) dollars, besides being able to teach an industry that very many of the boys must pursue when they have finished their school work. As, however, it is believed one hundred acres will be sufficient for the uses of the Institution only enough to purchase that amount is applied for.

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }  
Lansing, Michigan, October 21, 1884. }

Prof. M. T. Gass, Superintendent, etc.:

DEAR SIR:—In reply to your communication transmitting a statement from the Trustees of the Institution for the Education of the Deaf and Dumb, of appropriations recommended for the approaching biennial period, I am directed to say:

That the estimate of the amount required for current expenses, in view of prospective additions to the number of pupils, is regarded reasonable. With the number of pupils contemplated to be provided for the annual cost per capita will compare favorably with that incurred at similar institutions elsewhere.

The purposes and amounts of most of the special appropriations impress this Board favorably. By the introduction of a *properly designed* and *properly constructed* low pressure steam warming apparatus, your expectations as to a large decrease in the cost of fuel will be realized.

The quantity of land attached to the Institution has been regarded as inadequate for its purposes. If one hundred acres of the farm described in your communication cannot be purchased at a less price than that named, this Board concurs in the recommendation.

This Board has always regarded the apartments set apart and used for hospital purposes as entirely unsuitable, and on repeated occasions has felt it necessary to call attention to existing defects. If the sanitary condition of the Institution is to remain such as to lead to the confident expectation of yearly recurring outbreaks of diphtheria and similar affections, there is no question that a detached building of ample size, constructed with special reference to its designed use, should be provided at once. The cost of such a structure would necessarily far exceed the sum named, and the annual expense of its maintenance, even when used for ordinary purposes, would be considerable; still, whatever the cost, if necessity demands, it should be provided.

If, however, the serious defects in the sewerage of the Institution, already corrected, and the improvements in the construction of water-closets and bath-rooms already made, with others contemplated, avail to bring its sanitary condition up to a standard of excellence, ranking, for instance, with that of our Asylums for the Insane, this Board can see no reason why unusual illness should each year be anticipated. In that event hospital apartments arranged as you suggest would be convenient, could be maintained at comparatively small cost, and would answer all ordinary purposes. An exigency unfortunately occurring and demanding it, could be speedily and fully met by the erection of a temporary structure. The objections to the proposed location are fully appreciated, but are not deemed of sufficient weight to offset its advantages. This Board, therefore, advises application for a sum sufficient, with that appropriated for this purpose by Act No. 113, Laws of 1883, to construct the hospital as proposed.

Very respectfully,                      GEO. D. GILLESPIE,  
W. J. BAXTER, Secretary.                      Chairman.

GENERAL STATISTICS AND STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR  
THE FISCAL YEARS 1883 AND 1884.

Number of pupils in attendance during 1882-83.....	262
Average attendance during 1882-83.....	246
Number in attendance during 1883-84.....	271
Average attendance during 1883-84.....	260
Number of pupils admitted during 1883-84.....	75
Number who have completed school work during 1883-84.....	25
Number enrolled entitled to the privileges of school, September 30, 1884..	338

## FINANCIAL STATEMENT FOR THE FISCAL YEARS CLOSING SEPT. 30, 1883-1884.

RECEIPTS.—1883.			Receipts.	Dis- bursements.
<i>From current expenses.</i>				
Earnings:				
Cabinet shop.....	\$206 30			
Shoe shop.....	1,662 63			
Printing office.....	54 35			
Sewing department.....	259 87			
Farm and garden.....	1,216 63			
Board and tuition.....	472 87			
Heating apparatus.....	132 34			
Miscellaneous expense account.....	5 00			
Fuel.....	2 62			
Furniture.....	41 00			
		\$4,094 61		
<i>Reimbursements:</i>				
Postage.....	\$30 64			
Pupils' expense account.....	692 97			
Medical expense.....	35 50			
School books.....	206 00			
Freight and drayage.....	1 25			
		956 36		
State Treasurer.....		40,000 00		
			\$45,050 97	
<i>From special purposes:</i>				
New buildings.....	\$5,000 00			
Indigent pupils:				
State Treasurer.....	2,267 15			
Pupils.....	138 20			
			\$7,405 35	
DISBURSEMENTS.—1883.				
<i>For current expenses</i> .....				\$42,762 39
Special purposes:				
New buildings, etc. ....		\$29 40		
Indigent pupils.....		2,405 35		
Painting and calcimining.....		205 62		
Water supply.....		135 00		
				2,775 37
Totals.....			\$52,456 32	\$45,537 76
Balance October 1, 1882, current expenses (overdrawn).....		\$1,172 29		
October 1, 1882, special purposes (on hand).....		24		
				1,172 05
Balance Sept. 30, 1883, current expenses.....		\$1,116 29		
Sept. 30, 1883, special purposes.....		4,630 22		
				5,746 51
Aggregates.....			\$52,456 32	\$51,456 32
RECEIPTS.—1884.				
<i>From current expenses.</i>				
Earnings:				
Cabinet shop.....	\$359 00			
Shoe shop.....	1,605 33			
Printing office.....	50 07			
Sewing department.....	253 39			
Farm and garden.....	586 37			
Board and tuition.....	42 50			
Meat and fish.....	9 36			
		\$2,906 02		

## FINANCIAL STATEMENT.—Continued.

			Receipts.	Dis- bursements.
<i>Reimbursements.</i>				
School books.....	\$44 28			
Freight and drayage.....	7 35			
Pupils' expense account.....	479 36			
Postage.....	19 68			
Medical expense.....	28 65			
		\$579 32		
State Treasurer.....		48,750 00		
			\$52,235 34	
<i>From special purposes.</i>				
State Treasurer:				
New buildings.....	\$18,920 25			
Water-closets.....	1,079 75			
		\$20,000 00		
Painting and calcimining.....		1,000 00		
Water supply.....		1,000 00		
Wire guards.....		350 00		
Wood-house.....		300 00		
Fire-escapes.....		500 00		
Range, broiler, etc.....		500 00		
Repairing stone steps.....		500 00		
Inside blinds.....		300 00		
Library.....		200 00		
Relaying walks.....		800 00		
Indigent pupils.....	\$2,652 16			
Indigent pupils.....	116 50	2,768 66		
			28,218 66	
<b>DISBURSEMENTS.—1884.</b>				
<i>For current expenses</i> .....				\$53,406 69
Special purposes:				
New buildings.....	\$23,844 20			
Water-closets.....	1,079 75			
		\$24,923 95		
Painting and calcimining.....		510 55		
Water supply.....		1,145 25		
Wire guards.....		350 00		
Wood-house.....		300 00		
Fire-escapes.....		500 00		
Repairing stone steps.....		411 00		
Inside blinds.....		300 00		
Library.....		126 79		
Relaying walks.....		800 00		
Indigent pupils.....		2,768 66		
				32,136 20
Totals.....			\$80,454 00	\$85,542 89
<b>Balance October 1, 1883:</b>				
Current expenses, on hand.....		\$1,116 29		
Special purposes, on hand.....		4,630 22		
			5,746 51	
<b>Balance September 30, 1884:</b>				
Special purposes, on hand.....		712 44		
Current expenses, overdrawn.....		54 82		
Cash on hand.....				657 62
Aggregates.....			\$86,200 51	\$86,200 51



## SEVENTH BIENNIAL REPORT OF THE

STATEMENT OF THE PURPOSE AND AMOUNT OF RECENT APPROPRIATIONS FOR THE  
INSTITUTION FOR THE DEAF AND DUMB.

## Act No. 80, Laws of 1879.

For current expenses for 1879.....	\$40,100 00
For current expenses for 1880 .....	40,100 00
For grain barn, with basement.....	1,500 00
For laying 75 squares of flooring.....	300 00
For painting buildings.....	1,000 00
For relaying stone steps of main building.....	200 00
For building portico.....	1,800 00
For repairing roofs and gutters.....	1,500 00
For purchase of carriage.....	300 00

## Act No. 47, Laws of 1881.

For current expenses for 1881.....	40,000 00
For current expenses for 1882.....	40,000 00
For painting building.....	800 00
For lumber for floorings .....	400 00
For fire-hose and two extinguishers.....	600 00
For addition to the laundry .....	500 00
For cots and beds for the hospitals.....	300 00
For furnishing girls' dormitories.....	600 00

## Act No. 113, Laws of 1883.

For current expenses for 1883.....	45,000 00
For current expenses for 1884.....	45,000 00
For water supply (pump or city works).....	1,000 00
For wire guards for basement windows.....	350 00
For wire mattresses and beds.....	300 00
For wooden bedsteads.....	400 00
For range, boiler, and cooking apparatus.....	500 00
For painting and calcimining .....	1,000 00
For relaying walks on the grounds.....	800 00
For wood-house.....	300 00
For inside blinds to boys' and girls' sitting-rooms.....	300 00
For library.....	200 00
For repairing stone steps.....	500 00
For fire escapes.....	500 00
For erecting a building to be used for a kitchen, dining-room, dormitory, and other purposes, including the building of a hospital, heating appa- ratus, gas and water-pipes, plumbing, and sewerage, converting the chapel into dormitories, building water-closets, and other necessary changes.....	33,000 00

## MICHIGAN SCHOOL FOR THE BLIND.

OFFICE OF THE MICHIGAN SCHOOL FOR THE BLIND, }  
Lansing, Michigan, September 9, 1884.

*To the State Board of Corrections and Charities :*

We herewith submit for your consideration the following estimates of amounts needed for special purposes for this Institution, and which we will ask the coming Legislature to appropriate, viz.:

For building brick chimney..... \$1,500 00

On completion of the engine-house in 1881, an iron smoke-stack was erected, for lack of sufficient funds wherewith to erect a more substantial brick chimney. This stack was blown down in a high wind in the spring of 1884. It was deemed best at the time to erect another iron stack for temporary use, and ask the Legislature for an appropriation for the erection of a brick chimney of sufficient capacity for three boilers in use at present, and for the extra boilers for which an appropriation is asked elsewhere.

For two power boilers..... \$2,000 00

We have three forty-horse power boilers in use at present. One is used for high pressure for driving pumps and engines and for heating water in laundry and bath-tubs; and two boilers are used for heating purposes. Our building capacity will be more than doubled on the completion of the new buildings, which will necessitate a

proportionate increase in the heating capacity of our boilers. Two new boilers, each having a capacity equal to our present boilers, will be required. It has been thought best to purchase steel boilers, and to set them with the Jarvis furnace.

The chapel and dining-room..... \$18,000 00

In their estimate for needed buildings which were submitted to the Legislature of 1833, the Board of Commissioners stated that \$18,000 would be needed for the erection of a chapel building. On the convening of the Legislature, appropriations were made for two wings to the main building, and other constructive and special purposes, and it was deemed advisable to omit the appropriation for the chapel, as that could be brought before the following Legislature without any serious delay in the process of building construction.

This building is designed to contain two floors, and a cellar the full size of the building. The first floor will contain a dining-room to seat twenty persons, a large dining-room to seat one hundred and eighty persons, and a kitchen, bake-room, pastry room, and dish-room. The second floor will contain a chapel or assembly room for use, in all exercises where pupils as a whole are called together, as well as for all public gatherings at the school.

This room will contain seating capacity for four hundred persons, stage, and room for a pipe-organ. In addition to the building the above estimate is designed to include the cost of erecting a two-story hall-way to connect the floors of the proposed building to the corresponding floors of the main building; also to erect verandas on each side of this hall-way, each about sixty-five feet long and two stories high.

For grading grounds..... \$1,000 00

That part of the yard lying south and west of the main building contains a low place of perhaps half an acre, on which, prior to the draining of the grounds two years ago, water stood during several months of the year. Forming part of the girls' playground, and lying in the immediate vicinity of the main building, it is desirable that this unsightly place should be filled. The surplus earth from the cellar of the chapel building will only in part be available for this purpose, as most of it will be required in the immediate vicinity of that building. The above estimate also includes grading around the north wing of the main building.

For fencing on farm and yard..... \$320 00

There are about forty-five acres in the tract belonging to this Institution. At the time of its purchase in 1881, the fences were in a dilapidated condition. Repairs were made on fences around fields designed for pasturage, and about one hundred and twenty-five rods of new fence were built. There is need for the building of about three hundred and twenty rods of post, board, and wire fence, which will cost about one dollar per rod.

For general repairs and repainting..... \$1,500 00

No appropriation has been asked for hitherto for the purpose above named. The pine floors in the main building, which have been in use since the establishment of the Institution, as well as the pine flooring in the halls of the shop and laundry buildings, have become much worn, and should be replaced with good ash or maple flooring. The balconies and stoops of the main building will require reflooring, repainting, and sanding. The buildings erected in 1881 will require repainting both inside and out, to give them a neater appearance, and for their proper protection and preservation.

For tile drainage on farm..... 600 00

The land belonging to this Institution, excepting the grounds in which the buildings are situated, comprise a tract of about thirty-three acres. Perhaps an acre and a half are not under cultivation on account of the marshy nature of the soil. The land contains no drainage of any kind, although its situation affords unusual facilities for the working of a system of drains. In wet seasons crops have been but a partial success on account of a lack of proper drainage. It is estimated that there should be one thousand rods of drain tile put in, which will cost about sixty cents per rod.

For roof on coal shed, and painting the same..... 400 00

Three years ago we erected a coal-bin, which is thirty-two by fifty-two feet, and holds about four hundred and forty tons of soft coal. On account of the funds available for the purpose being so small, the coal-bin was not roofed. It is designed to raise the bin about six feet higher and cover the whole with a shingle roof. This will increase the storage capacity by about a half, and afford the fuel a much needed

protection from the weather. It is designed also to paint the roof and bin with mineral paint.

For furnishing building..... \$2,000 00

This estimate is designed to cover the cost of seating and furnishing the chapel, providing electrollers for the whole chapel building, furnishing dining-room, kitchen, store-room, and dish-room, and complete the furnishing of the north wing.

For pipe-organ and five pianos..... \$2,500 00

There are eight pianos belonging to the school, of which number not more than three are in good condition. It is designed to use the old pianos in the tuning department, and to increase the equipment of good pianos by the purchase of five new ones. The school is also in need of a pipe-organ for use in the chapel, and on which to give the pupils instruction and practice in the use of this instrument. It is generally known that many of the graduates of our schools-for the blind find in the employment of piano-tuning, teaching music, and performing upon pipe-organs in churches, a comfortable means of self-support. This part of the work of this school can be successfully carried out only when equipped with suitable instruments on which to give the needed instruction and practice.

For wood-shed..... \$400 00

We use wood as a fuel in the kitchen range, broiler, and oven, and in the laundry residence for Superintendent, and a small quantity in the engine-house. Altogether in a year, we use about one hundred and fifty cords of beech and maple. We design to erect a large shed to hold at least a year's supply, making it ninety feet long by forty feet wide. We also design to paint it with mineral paint,

For horse and cows..... \$700 00

We have now one horse and two cows. The varied needs for the use of a horse with the carriage, buggy, lawn-mower, wagon for teaming, and use in working the garden and farm, have made it impossible for one horse to do all the work. An appropriation is therefore asked for the purchase of another horse. Our bills for milk, aside from what our cows have furnished, have been about \$55 per month. As we have an abundance of pasturage we desire to purchase a herd of cows sufficiently large to furnish the school with an abundance of fresh milk, and save this large item of expense.

For fire-escapes..... \$2,500 00

This estimate is based upon the erection of four fire-escapes, each to have stairs and landings for each floor.

We also submit the following estimate of amounts needed for current expenses for each of the years 1885 and 1886..... \$31,000 00

The following classification of this estimate is presented:

For heating and water apparatus.....	\$2,150 00
For library and apparatus.....	400 00
For general furniture.....	250 00
For printing, office-books, and stationery.....	175 00
For kitchen and dining-room furniture.....	200 00
For musical instruments, music, etc.....	900 00
For bedding.....	325 00
For laundry.....	500 00
For school salaries.....	5,800 00
For general salaries.....	5,400 00
For groceries, etc.....	850 00
For general expenses.....	3,000 00
For fuel.....	3,000 00
For lights.....	450 00
For medicine and medical attendance.....	350 00
For flour, meal, etc.....	950 00
For meat and fish.....	1,825 00
For syrup and sugar.....	675 00
For butter, lard, etc.....	1,235 00
For vegetables.....	950 00
For fruit.....	620 00
For hay, straw, and grain.....	520 00
For carriages, harness, etc.....	160 00
For tools, etc.....	115 00
For girls' work-room.....	180 00
	<u>\$31,000 00</u>



The item of salaries is further itemized as follows:

SCHOOL SALARIES.

Superintendent.....	\$1,600 00
Matron .....	500 00
First literary teacher.....	500 00
Second literary teacher.....	400 00
Third literary teacher.....	350 00
Fourth literary teacher.....	300 00
Instrumental music teacher.....	450 00
Vocal music teacher.....	400 00
Piano tuning teacher.....	500 00
Teacher of girls' work.....	350 00
Teacher of broom-making.....	450 00
	<u>\$5,500 00</u>

GENERAL SALARIES.

Assistant matron....	\$300 00
Book-keeper .....	480 00
Engineer .....	720 00
Watchman .....	600 00
Assistant engineer and laborer.....	500 00
Man of all work .....	300 00
Laborer, for farm, garden, lawn, etc.....	300 00
Cook.....	300 00
Assistant cook.....	200 00
Nurse.....	200 00
Visitors' attendant.....	100 00
Six girls for dining-room, sweeping, and chamber-work.....	600 00
Washer-woman, \$300; ironing-woman, \$200.....	500 00
Carpenter .....	500 00
	<u>\$5,400 00</u>

Submitted by order of the Board of Commissioners.

J. F. McELROY, *Superintendent.*

OFFICE STATE BOARD OF CORRECTIONS AND CHARITIES, }  
Lansing, Michigan, October 21, 1884.

To the Board of Commissioners of the Michigan School for the Blind :

GENTLEMEN:—Your communication of September 8th, submitting a statement of the sums estimated to be required for the maintenance of the School for the Blind during the biennial period of 1885 and 1886, and for special purposes, has been carefully considered by this Board. At its visit to the School for this purpose, its members were favorably impressed with the general appearance of the buildings, and especially with the improved character of the workmanship and material introduced into the new structure.

The purposes and amounts of appropriations to be asked at the next Legislative session, as condensed from your communication, are as follows:

For chapel and dining-rooms.....	\$18,000 00
For building a brick chimney.....	1,500 00
For two power boilers.....	2,000 00
For grading grounds.....	1,000 00
For fencing on farm and yard .....	320 00
For general repairs and repainting.....	1,500 00
For tile drainage on farm .....	600 00
For roof on coal-shed, and painting the same.....	400 00
For furnishing building.....	2,000 00
For pipe-organ and five pianos.....	2,500 00
For wood-shed.....	400 00
For horse and cows.....	700 00
For fire-escapes.....	2,500 00
Total for special purposes.....	<u>\$33,420 00</u>

For current expenses for each of the years 1885 and 1886..... \$31,000 00

The erection of the proposed chapel building is obviously necessary to render the institution complete in all its departments. The estimated cost is deemed reason-

able, and this Board would be pleased to see it completed and fully furnished as soon as it is actually required. That the action of the last Legislature in deferring its erection was judicious is now apparent. Whenever it is obvious that the number of pupils to be instructed and provided for justifies it, the necessary appropriations will doubtless be promptly made. A pipe-organ, as soon as the chapel is built, is regarded as a desirable accessory.

From the estimated cost of the brick chimney, \$1,500, it is inferred that certain other expenditures connected therewith are probably included. Adequate fire-escapes are necessary, but from the sum, \$2,500, recommended for this purpose, it is also inferred that some extensive arrangement of balconies, perhaps specially designed for the blind, though not mentioned, are probably contemplated. The purposes of most of the other special recommendations are approved.

The amount estimated as required for current expenses, \$31,000 for each year, is regarded as reasonable and sufficient, provided the anticipated increase in the number of pupils to an average of one hundred and twenty, the basis of your computation, is realized. In the detailed statement of current expenses there appears an item of \$2,150, for each year, for "heating and water apparatus." The inference is that the disbursements contemplated under this head, though necessary and in every way proper, are not strictly "current expenses." Your attention is called to this simply for the reason that it makes the apparent cost per capita for warming, and water distribution, large, and may thus possibly lead to misapprehension.

Very respectfully,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE, *Chairman.*

#### GENERAL STATISTICS AND FINANCIAL STATEMENT OF BIENNIAL PERIOD.

[ These were applied for but not furnished in time for insertion.]

#### STATEMENT OF THE AMOUNTS AND PURPOSES OF APPROPRIATIONS FOR THE MICHIGAN SCHOOL FOR THE BLIND.

##### Act No. 250, Laws of 1879.

For current expenses for 1879.....	\$5,000 00
For current expenses for 1880.....	10,000 00
For buildings.....	30,000 00
Total.....	<u>\$45,000 00</u>

##### Act No. 47, Laws of 1881.

For current expenses for 1881.....	\$18,500 00
For current expenses for 1882.....	18,500 00
For purchase of property, (J. R. No. 32).....	10,000 00
Total.....	<u>\$47,000 00</u>

##### Act No. 2, Laws of 1882.

For completion of buildings.....	\$4,300 00
For construction of reservoir.....	800 00
For grading streets and grounds, drainage, graveling driveways, trees, etc. ....	3,700 00
For library and apparatus.....	2,500 00
Total.....	<u>\$11,300 00</u>

##### Act No. 30, Laws of 1883.

For current expenses for 1883.....	\$23,000 00
For current expenses for 1884.....	26,000 00
For erecting the south wing.....	35,000 00
For erecting Superintendent's residence.....	3,500 00
For erecting barn.....	1,500 00
For grading and ornamenting grounds.....	1,000 00
For furnishing buildings.....	2,000 00
For removing old building and re-erecting the north wing.....	35,000 00
For furnishing buildings.....	1,300 00
For grading and ornamenting grounds.....	700 00
For reimbursing the Treasurer for moneys advanced to complete dormitory and workshop building.....	2,150 00
Total.....	<u>\$131,150 00</u>

INDUSTRIAL HOME FOR GIRLS, ADRIAN.

STATE INDUSTRIAL HOME FOR GIRLS, }  
Adrian, Mich., August, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN:—In compliance with section 417 of Howell's Annotated Statutes, the Board of Control for the State Industrial Home for Girls herewith submit for your examination and report the following detailed statements of the amounts desired for this institution for the years 1885 and 1886, which we shall ask the coming Legislature to appropriate, with the reasons for asking the same.

The first two columns of figures contain the amounts required for each of the two years named, and in the next columns are the amounts actually expended for the like purpose in each of the two preceding years (the last for only six months).

Respectfully yours,  
E. S. STEBBINS,  
Secretary of the Board.

ESTIMATES FOR THE STATE INDUSTRIAL HOME FOR GIRLS, FOR 1885 AND 1886.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Salaries.</i>				
1 superintendent.....	\$1,000 00	\$1,000 00	.....	.....
1 physician.....	350 00	400 00	.....	.....
5 cottage managers @ \$350.00.....	1,750 00	1,750 00	.....	.....
1 assistant manager.....	350 00	350 00	.....	.....
6 housekeepers @ \$250.00.....	1,500 00	1,150 00	.....	.....
2 supply officers @ \$275.00.....	550 00	550 00	.....	.....
2 sewing teachers @ \$250.00.....	500 00	500 00	.....	.....
5 teachers @ \$250.00.....	1,250 00	1,250 00	.....	.....
1 laundry teacher.....	250 00	250 00	.....	.....
1 clerk.....	400 00	400 00	.....	.....
1 clerk of board.....	50 00	50 00	.....	.....
2 firemen @ \$500.00.....	1,000 00	1,000 00	.....	.....
1 engineer.....	900 00	900 00	.....	.....
1 night watch.....	480 00	480 00	.....	.....
1 man of all work.....	360 00	360 00	.....	.....
1 gardener.....	480 00	480 00	.....	.....
1 farm hand.....	475 00	475 00	.....	.....
Totals.....	\$11,295 00	\$11,345 00	\$8,307 21	\$4,635 48

The doctor's salary is to be increased \$50.00 in 1886. The increased amount required over the expenditure for 1883 is explained by the fact that there are seven more officers required.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Fuel and Gas.</i>				
1000 tons of soft coal.....	\$3,000 00	\$3,000 00	.....	.....
100 tons of hard coal.....	600 00	600 00	.....	.....
50 cords of wood.....	250 00	250 00	.....	.....
Gas for five cottages.....	800 00	800 00	.....	.....
Engine house and outside lamps.....	200 00	200 00	.....	.....
Farm house.....	75 00	75 00	.....	.....
Chapel.....	25 00	25 00	.....	.....
Totals.....	\$4,950 00	\$4,950 00	\$3,507 65	\$864 39

The apparent decrease in cost of fuel and gas in the first six months of 1884 is due

to the fact that there had been very little coal for the year's use delivered at the end of June, on account of the strike.

We also have a large new cottage to heat and light, and moreover the Board have found that the estimate for coal for 1883 was too low, as they used more than 500 tons.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Table Expenses.</i>				
Board of 28 officers @ \$1.50 per week...	\$12,584 00	\$15,184 00	\$5,392 35	\$2,535 81
Board of 200 girls @ \$1.00 per week...				
Board of 28 officers @ \$1.00 per week...				
Board of 250 girls @ \$1.00.....				

The estimates for 1883 and 1884 were for 130 girls and 19 officers, but the average number of girls from Oct 1, 1883, to Oct. 1, 1884, was 147 instead.

The garden belonging to the Institution furnished potatoes, beets, cabbage, squash, etc., enough to supply the table in 1883 and the first part of 1884, while this year, on account of the dry weather, our garden has been almost a failure. We shall be obliged to buy potatoes, which alone would be no small item.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Clothing.</i>				
200 girls @ \$35.00.....	\$7,000 00	\$8,750 00	\$4,489 09	\$1,263 22
250 girls @ \$35.00.....				

The \$35 will purchase two hats, one hood, one shawl, four pairs of shoes, two suits of heavy underwear, two suits of light underwear, two night-dresses, two pair of woolen and two pair of cotton hose, three large work aprons, two school aprons, four dresses, two gingham and two flannel skirts, handkerchiefs, combs, etc., etc.

Some of the girls have a great tendency to destructiveness, and will tear their clothes into shreds if not restrained,

The Board think best, besides, to give the girls a uniform style of dress. This of course costs more for dress, but there is less liability to escapes.

The girls going out on "ticket of leave" are dressed somewhat better, and in different style from the girls who remain here.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Miscellaneous.</i>				
School books.....	\$450 00	\$450 00	\$233 26	\$90 94
Library.....	150 00	150 00	128 44	70 00
Stationery, postage, telegraphy.....	150 00	150 00	143 62	60 55
Tools and implements.....	300 00	300 00	298 75	73 18
Telephone.....	110 00	110 00	110 00	110 00
Dairy utensils.....	150 00	150 00		
Furniture and bedding.....	500 00	500 00	369 35	498 48
Freight, express, etc.....	150 00	150 00	99 24	74 12
Hospital expense.....	200 00	200 00		
Escapes, rewards, etc.....	250 00	250 00	75 00	
Expense of putting girls out.....	150 00	150 00	58 90	107 10
Feed for stock.....	150 00	150 00	127 75	194 08
Trees, plants, and seed.....	150 00	150 00	59 76	80 75
Repairs to buildings.....	1,000 00	1,000 00	1,961 53	597 60
Horse shoeing, carriage repairs, etc.....	250 00	250 00	70 27	117 75
Laundry and bath.....	200 00	200 00	160 07	58 14
Stock; cows, etc.....	150 00	150 00	80 50	239 00
Lumber, hardware, etc.....	150 00	150 00	410 61	

The Board wish butter-making to be done at the Institution, and for that purpose would ask for an appropriation of \$150 for each of the two years.

Under medicine, instruments, hospital expenses, etc., come the expense of extracting teeth, the surgical work required, and the pay of a city physician for consultation, and for services when the resident physician is from home.

#### SPECIAL EXPENSES.

<i>Repairs for Steam Heating.</i> —It was decided by experts that present facilities were neither safe nor sufficient, and a change is now being made at a cost (contract price).....	\$2,600 00
An additional work of covering pipes and boilers should be done—cost....	500 00
We estimate that the cost of providing additional facilities for water supply will be at least.....	500 00
This is considered an absolute necessity.	
Deficiency on building and furnishing fifth cottage.....	3,000 00
For new cottage, heating, and plumbing.....	16,000 00
For furnishing the same.....	3,000 00
<b>Total</b> .....	<b>\$25,600 00</b>

*Remarks.*—If the estimates for a new cottage are allowed, provision for running it the last year, 1886, should be made.

SECRETARY'S OFFICE BOARD OF CORRECTIONS AND CHARITIES, }  
Lansing, October 31, 1884. }

*To the Board of Control of the Industrial Home for Girls :*

I am instructed by the State Board of Corrections and Charities to acknowledge the receipt of the estimates of appropriations required at the Michigan Industrial Home for Girls, for the biennial period 1885-1886.

The Board having visited the Institution August 12, 1884, and the Chairman having subsequently spent some time in conference with the resident Trustee and with the Superintendent, the law requiring the Board to "investigate the condition and needs of the Institution, and to consider the proposed appropriations," has been complied with.

We now "give our opinion of the proposed appropriations, and show to what extent, in our opinion, such appropriations should be made."

#### CURRENT EXPENSES.

*Salaries.*—While the salary in each case is not considered excessive, the Board cannot but regard the fact that, allowing the expected increase of commitments, 32 officers are called for for the charge of 200 to 250 criminals, one officer to 6 or 8.

The services of a gardener and a farm-hand would not seem to be required during the whole year.

The estimates for gas for the cottages and farm-house are considered very liberal.

The table expenses for 1883 were \$5,392.35. This was for officers and girls at the rate of about 70 cents per week (19 officers and 130 girls). The difference of over \$5,000 for 1885, and over \$6,000 for 1886, would be only very partially accounted for by the failure of crops.

*Clothing.*—From comparison of expenses of clothing at Institutions for children and other Institutions in this and other States, and considering that all but those who have recently entered must have some clothing, the Board regard \$35 for each girl per year as beyond the necessity.

#### MISCELLANEOUS.

*School-books.*—1885, \$450; 1886, \$450. The sum asked for each year is very much in advance of the cost for the two previous years.

*Tools and Implements.*—1885, \$300; 1886, \$300. The Institution may be supposed to be provided for so that a large annual expenditure is not required.

*Dairy Utensils.*—1885, \$150; 1886, \$150. The appropriation asked would indicate a change of policy as to "keeping a dairy" (6th Biennial Report Board of C. & C., page 31), which the Board approve.

*Medicines and Instruments.*—1885, \$250; 1886, \$250. The same remarks will apply here as to tools and implements. It must be supposed that a large part of this sum is for purchase of instruments.

*Escapes, Rewards, etc., etc.*—1885, \$250; 1886, \$250. It is hoped that the unhappy necessity for using so large a sum will not arise.

*Trees, Plants, and Seeds.*—1885, \$150; 1886, \$150. The Board must reiterate that, in their opinion, the \$3,000 contributed by the citizens of Adrian for "ornamenting the grounds" should meet some part of this expense (See 6th Biennial Report of Board of C. & C., pp. 29-31).

*Repairs to Buildings.*—1885, \$1,000; 1886, \$1,000. While after examination the Board are aware that these sums will be needed, they must express their regret that there should have been such want of fidelity to contract in the erection of the buildings as to require so large a sum.

*Horse-shoeing, Carriage repairs, etc.*—1885, \$250; 1886, \$250. These sums are very much in advance of the expenditure for 1883 and six months of 1884.

*Laundry and Bath.*—1885, \$200; 1886, \$200. No basis is given by which to judge of the increased sum over 1883 and 1884.

*Lumber, Hardware, etc.*—1885, \$150; 1886, \$150. These expenditures would belong with "repairs to buildings."

#### SPECIAL EXPENSES.

*Repairs for steam heating; additional work of covering pipes and boilers, \$2,600*  
*Deficiency in building and furnishing fifth cottage, \$500.*—As these sums have been already used the Board consider that the matter does not fall under their consideration.

*Providing additional facilities for water supply.*—\$500. Heartily concurred in. (See special communication dated September 16, 1882, urging attention to this subject, page 27, sixth Biennial Report of Board of C. & C.)

*For new cottage, heating, and plumbing, \$16,000; for furnishing the same, \$3,000.*—The Board have given this application for appropriation much thought. While they consider that the State should make her criminal institutions adequate to meet the increase of crime with population, the following considerations seem to them to warrant not increasing at present the number of cottages. The State has already expended a large sum in buildings. The system of separate family cottages remains to be tested. Those who have had experience elsewhere are not agreed as to the plan. A double cottage has just been completed. And especially the policy of the Institution should be to place the girls in homes at the earliest period that their character and conduct will warrant, and the commitments should be strictly confined to those designated by the law.

Very respectfully,

GEO. D. GILLESPIE, *Chairman.*

W. J. BAXTER, *Secretary.*

#### GENERAL STATISTICS AND FINANCIAL STATEMENT FOR THE FISCAL YEARS 1882-3, AND 1883-4.

[ Each year from October 1 to September 30 of the succeeding year.]

Whole number cared for at institution since Oct. 1st, 1882.....	202
Whole number at Institution 1882 and 1883.....	141
Whole number at Institution September 30, 1883.....	130
Whole number deaths 1882 and 1883.....	1
Whole number at Institution 1883 and 1884.....	196
Whole number at Institution September 30, 1884.....	157
Whole number deaths 1884.....	1
Whole number escapes, and not recaptured.....	1
Whole number placed in homes to date.....	26
Whole number honorably discharged.....	7
Whole number returned to Institution from such homes for sickness and other causes.....	5
Present cottages will accommodate, without overcrowding, 200 girls.	

#### RECEIPTS.

Received from State Treasurer since Sept. 30, 1882.....	\$92,606 61
Received from sale of produce, stock, work, etc., since Sept. 30, 1882.....	997 37
Received from interest on ornamenting fund, since Sept. 30, 1882.....	211 66
	<hr/>
	\$93,815 64

#### DISBURSEMENTS.

Salaries of officers 1882 and 1883.....	\$6,411 48
Salaries of other employes 1882 and 1883.....	1,124 60
	<hr/>
	7,536 08
Whole expense of maintenance, 1882 and 1883.....	26,277 43



# BOARD OF CORRECTIONS AND CHARITIES.

53

Salaries of officers 1883 and 1884.....	\$8,314 45	
Salaries of other employes 1883 and 1884.....	1,663 43	
		\$9,977 88
Whole expense of maintenance 1883 and 1884.....		25,680 80
Average cost per week for each girl.....		3 40

## IMPROVEMENTS.

Expense for improvements 1882 and 1883.....	15,406 31
Expense for improvements 1883 and 1884.....	25,680 30

Items of expenditures are given with estimates in parallel columns in the communication from the Board of Control.

## STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO THE MICHIGAN INDUSTRIAL SCHOOL FOR GIRLS.

Act No. 133, Laws of 1879.

For purchasing and preparing the grounds, and the erection of suitable buildings therefor, and to pay the current expenses.....	\$30,000 00
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Act No. 112, Laws of 1881.

Current expenses for 1881.....	\$11,000 00
Current expenses for 1882.....	11,000 00
Engine, coal, and gas house, with engine, boilers, and attachments, water-tower with iron tank, pipes, hydrants, hose, plumbing and steam-fitting..	15,000 00
Gas furnishing apparatus with pipes to buildings and lamp posts, and gas fixtures for two cottages.....	3,000 00
Furniture for two cottages, farm-house for use of superintendent, and two school-rooms .....	6,800 00
Grading, cisterns, wells, sidewalks, fences, and sewers.....	6,000 00
Cows, horses, carriage, lumber wagon, harnesses, farm implements, and tools .....	1,000 00
Miscellaneous expenses, including fitting up farm-house for use of superintendent, out-houses, laundries, kitchen, and outside water closets.....	1,000 00
Library and school books.....	500 00
Building two additional cottages, with plumbing, heating, furniture, grading, fences, sewerage, and current expenses for one year.....	44,500 00
Chapel and school buildings, with bell, furniture, heating, etc.....	9,750 00

Act No. 106, 1883.

For current expenses for 1883.....	\$30,095 50
For building one cottage, and furnishing the same, grading, walks, and fences, and for furnishing basement in chapel, and out-houses for chapel..	23,675 00
Purchase of a safe, single carriage, bob-sleds, and telephone lines.....	460 00
Building reservoir, wind-mill, well, pump, and making the necessary steam and water connections.....	2,961 11
Purchase of fire hose, hose cart, and ladders.....	665 00
Purchase of 40 acres of land.....	8,000 00
Current expenses for 1884.....	35,074 40

\$240,481 01

## MICHIGAN ASYLUM FOR THE INSANE.

OFFICE OF THE MICHIGAN ASYLUM FOR THE INSANE, }  
Kalamazoo, August 6th, 1884.

To the Rt. Rev. George D. Gillespie, Chairman of State Board of Corrections and Charities:

DEAR SIR:—Act 206, Section 6, Laws of 1881, provides that the Trustees, before recommending in their biennial report the amounts in their opinion necessary for current expenses and for special purposes, shall submit the same in writing to the State Board of Corrections and Charities for its opinion thereon, with reasons for such recommendations. As the Trustees of this Institution are empowered to fix annually the rate to be charged per week per capita for the support of patients, which shall cover the entire cost of maintenance, no appropriation for current expenses of the Institution will be required, and no estimate therefor will be necessary for this purpose.

To meet more fully the growing necessities of the Institution, the Trustees recommend that the following appropriations be made:

For a new carpenter shop, and machinery..... \$3,000 00

The Institution has never had a suitable carpenter shop. The one in use is much too small, is a wooden building out of repair, and located too near the engine-house, which increases the danger from fire. The proposed building is to be constructed of brick and to be made as near fire-proof as practicable. During the past two years our carpenters have been laboring under many disadvantages, owing to the lack of room and proper facilities for doing work.

For an infirmary at male department..... \$15,000 00

The proposed infirmary at the male department is to be very similar to the one recently constructed. It is to be 82 ft. by 32 ft., with projections as shown on the plans, and to be connected to the south wing by a corridor 30 ft. by 18 ft. The importance of isolating those patients suffering from chronic and contagious diseases cannot be doubted, and the good results can now be seen at the female department, where this plan is in successful operation. The necessity for an infirmary at the male is fully as great as at the female department.

It should be borne in mind that no estimate was made for heating and plumbing the present infirmary, as old material on hand was largely employed by our mechanics for this purpose, and a reduction of about \$3,000 made in the expense of construction. As this material has now become exhausted, we have added the amount required for heating and plumbing to our previous estimates.

For a kitchen, with sleeping apartments, at male department..... \$7,000 00

The food for nearly five hundred persons is now being prepared in rooms in the basement of the center building, which are inadequate and entirely unsuitable, being damp, poorly ventilated, and unhealthy.

The best locality for the proposed structure is in the rear of the center building. Dimensions, 38 ft. by 60 ft., two stories, with cellar 28 ft. by 38 ft. The first floor is to contain kitchen and dining-room; the second floor, six sleeping-rooms for employes, clothes-rooms, bath-rooms, etc. The building is to be plain, constructed of brick, and well arranged for the purposes intended.

Trusting that these recommendations will meet with the approval of your Board, I remain,  
Very respectfully,

ROBERT BURNS,  
*Secretary of Board of Trustees.*

STATE OF MICHIGAN,  
SECRETARY'S OFFICE,  
BOARD OF CORRECTIONS AND CHARITIES,  
Lansing, Oct. 22, 1884.

MR. ROBERT BURNS, *Secretary of the Board of Trustees Michigan Asylum for the Insane, Kalamazoo:*

MY DEAR SIR:—The State Board of Corrections and Charities have received your communication of August 6th, "submitting what amounts in the opinion of your board are needed for the next two years for special purposes, with the reasons for such recommendations."

Required to give our "opinion thereon," we visited the Michigan Asylum on August 11 and 12, and now make our report to your Board.

For a new carpenter shop and machinery..... \$3,000 00

In view of the present insufficient provision and the unsafe location, we regard the expenditure as demanded, and would emphasize that it be "made as near fire proof as practical," even if it should appear that a larger appropriation is needed.

For an infirmary at male department..... \$15,000 00

Being convinced by examination of the value of the infirmary to the female department, we concur with your Board, that "the necessity at the male is fully as great."

The appropriation for the present infirmary was \$9,000.00. The reasons given in your communication seem to warrant the additional \$6,000.00 asked.

For a kitchen with sleeping apartments at male department..... \$7,000 00

The fact that "food is to be prepared for nearly five hundred persons" shows the necessity for a capacious and well appointed kitchen, while the provision for employes seems not unreasonable.

In concurring in your recommendations we are mindful that the appropriations for the last two years were only \$12,100. Very respectfully,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE,  
*Chairman.*



## PATIENTS AT STATE CHARGE.

(§1912 Howell Statutes). "The rate of charge per week to be paid for the board and necessary treatment of all patients of the asylums, who are residents of this State, shall be annually fixed by the Trustees of the asylums, and shall not exceed the actual cost of support and attendance, exclusive of officers' salaries, but this provision shall not be construed so as to prevent the furnishing extra care and attendance to patients by special contract with parties chargeable therefor. On the first day of January, in the year 1879, and at the close of each succeeding quarter, the medical superintendents of the asylums shall certify to the Secretary of State, the name, age, and residence of all patients under treatment, the expense of whose maintenance shall have been exclusively paid by any county for two years continuously, and such patients shall thereafter be maintained by the State. The bills for the maintenance, clothing, and other charges of such patients, shall be rendered quarterly to the Auditor General in such manner as bills are rendered to County Treasurers for the support of patients at county charge, and shall be paid by the State Treasurer to the Treasurers of the asylums in which the patients may be, on the warrant of the Auditor General, out of any moneys belonging to the General Fund."

The support of indigent and pauper insane persons who have not acquired legal settlement in any county in this State, is also chargeable to the State (§1924). Provision is likewise made for the maintenance, at the expense of the State, of certain insane soldiers (§1944 and §1945); of insane prisoners transferred from the State prison, or from any penal institution of this State (§1946); and also of insane convicts at the close of their term of sentence (§1951).

During the two years ending July 31, 1882, the total number of weeks spent by patients at the Michigan Asylum, Kalamazoo, was 72,198; charged to the State 41,814 1-7 weeks at \$178,635.07; to the several counties, 21,062 weeks at \$91,892.23; and to private account 9,321 6-7 weeks at \$41,184.60.

During the two years ending July 31, 1884, the number of weeks spent by patients whose maintenance is chargeable to the State, was 51,286, and the total amount of the bills rendered therefor was \$222,120.33.

In addition to the charge for board and attendance fixed each year, the average cost at Kalamazoo for clothing, etc., furnished each State patient, was \$13.40 per annum for the last biennial period and \$13.60 for the biennial period immediately preceding; and for "damages, postage, undertakers' charges, etc." \$1.03 per annum for each patient during the last biennial period, and \$1.36 for the biennial period immediately preceding.

The yearly addition to the number of patients transferred to State charge very nearly represents the annual increase in the number of chronic insane of the dependent class in our asylums. This increase, so far as any one institution is concerned, cannot now be very closely estimated. The exercise of proper vigilance in the exclusion of pauper insane persons sent hither from other States and foreign countries will tend somewhat to check it. The early opening for occupancy of the large asylum at Traverse City, and the transfer to the Asylum for Insane Convicts at Ionia, will for awhile enable the three asylums to receive for treatment all the recent cases presented, and a considerable increase in the number discharged restored will be the result. At the same time, with the increase of population there must be a proportionate yearly increase in the number of chronic insane to be provided for.

## GENERAL STATISTICS AND FINANCIAL STATEMENT FOR THE BIENNIAL PERIOD.

PATIENTS.	Males.	Females.	Total.
Patients remaining Sept. 30, 1882.....	376	364	740
Patients admitted.....	176	150	326
Whole No. treated.....	552	514	1,066
Discharged and died.....	146	122	268
Under treatment Sept. 30, 1884.....	406	392	798

SEVENTH BIENNIAL REPORT OF THE

RECEIPTS.

On current expense account.....	\$376,227 17
Special appropriation for the erection of an infirmary.....	9,000 00
Ditto for painting and pencilling exterior walls of female department.....	3,100 00
	<hr/>
	\$388,327 17

DISBURSEMENTS.

On current expense account.....	\$374,953 25
On account of infirmary.....	9,000 00
On account of painting, etc., exterior walls of female department.....	3,100 00
	<hr/>
	\$387,053 25

STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO THE MICHIGAN ASYLUM FOR THE INSANE.

Act No. 124, Laws of 1879.

For the maintenance of patients.....	\$15,000 00
For extraordinary repairs and renewals.....	4,000 00
For laying out and constructing walks and drives, grading grounds, and planting trees.....	1,200 00
For laying gas main pipe.....	1,000 00
For the erection of a brick chimney and additional boiler.....	825 00
For reconstructing heating coils in the north wing of the female department.....	1,200 00
For expense of transfer of patients from Kalamazoo to Pontiac.....	863 00
For books, pictures, and stereopticon slides.....	500 00
For wood-shed and hog-pens.....	500 00
For damages to adjacent land holders by reason of drainage from Asylum.....	1,500 00
	<hr/>
Total.....	\$26,588 00

Act No. 286, Laws of 1881.

For extraordinary repairs and renewals.....	\$4,000 00
For completing and furnishing the porter's lodge.....	800 00
For moving barn, digging cellar, constructing basement wall, additions and alterations, and for erecting an additional barn.....	2,000 00
For the purchase of thirty-one acres of land.....	16,000 00
For four washing mills, for mangle, soapstone sinks, and for enlarging wash-room.....	1,000 00
For books, pictures, and stereopticon slides.....	500 00
For constructing a sewer.....	2,500 00
For track scale.....	500 00
For new heating apparatus.....	40,000 00
	<hr/>
Total.....	\$52,900 00

Act No. 88, Laws of 1883.

For painting and pencilling the front exterior walls of the female department.....	\$3,100 00
For erecting an infirmary in connection with the female department.....	9,000 00
	<hr/>
Total.....	\$12,100 00

EASTERN MICHIGAN ASYLUM.

EASTERN MICHIGAN ASYLUM, }  
August 7, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN:—In compliance with Section 417, Howells' Annotated Statutes, the Board of Trustees of the Eastern Michigan Asylum herewith submit for your examination and report, estimates of amounts for which appropriations will be asked from the Legislature for the years 1885 and 1886, with the reasons for asking for

BOARD OF CORRECTIONS AND CHARITIES.

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the same. A statement of receipts and expenditures for each of the fiscal years of 1883 and 1884 is attached.

By order of the Board of Trustees.

HENRY M. HURD, *Secretary*.

COPY OF RESOLUTION OF THE BOARD, UNANIMOUSLY ADOPTED AUGUST 7TH, 1884.

*Resolved*, That the sum of \$30,000 be asked from the Legislature, at its approaching session, for the erection of a hospital building in connection with both male and female departments, each building to be two stories in height, and designed for the accommodation of thirty patients."

During upwards of two years past an infirmary or hospital ward has been in operation in connection with each wing of the asylum. These two hospitals have been constantly filled with more than thirty feeble, helpless, infirm, epileptic, or suicidal persons, such patients as require constant personal attention, good nursing, and careful watching both night and day.

The wards at present used for this purpose were not originally designed for hospitals, and are not well adapted for the comfort of the sick, or the isolation of persons suffering from contagious diseases.

Their location is such that employes from other wards or halls are obliged to pass through them in visiting the dispensary or the offices, for medicines or supplies.

It is also necessary that large numbers of female patients should pass through the hospital connected with the female department, when going to chapel, or passing out of the building toward the grounds arranged for open air exercise and amusements. In the present location of the hospital wards, it is impossible to secure the quiet and seclusion required by the sick and feeble. The inconveniences incident to the present arrangement, and the desirability, in the present crowded state of the asylum, of utilizing the present infirmary wards for the care of an excited class of patients, have suggested the erection of separate structures for hospitals.

It is now proposed to build a two-story hospital building in connection with both the male and female departments of the asylum, each floor being designed to accommodate fifteen patients, and the upper floor constructed for the special accommodation of cases of contagious diseases.

At present, if an outbreak of measles, diphtheria, scarlet fever, cholera, or any other contagious disease should occur, it would be impossible to give proper isolation to the sick, and thus secure other patients from contagion.

As has been previously stated to your Board, no other provision since the opening of this asylum has contributed so much to the comfort of the sick or helpless, and the safety of the suicidal and epileptic, as the establishment of these infirmary wards. To perfect the facilities of the asylum for the care of these classes an appropriation is asked for the erection of separate hospital buildings.

Very respectfully,

HENRY M. HURD,  
*Medical Superintendent.*

*To the Board of Trustees of the Eastern Michigan Asylum:*

GENTLEMEN:—This Board have the amounts in your opinion "needed for the next two years for special purposes," submitted for our opinion under Sec. 417 of Howell's Annotated Statutes, and we herewith respectfully make this our report, giving our opinion of the proposed appropriation for such special purposes.

We visited the asylum on the 14th day of August last, and we investigated the condition and needs of the same, and considered the proposed appropriations.

Our report upon the condition of the Asylum will appear in our biennial report.

The special purposes for which you ask appropriations are for two hospitals, one for males and one for females, and the estimated cost of the same is \$15,000 each, or in all \$30,000.

A somewhat careful investigation for over two years, of the Asylum, its inmates, and wants, have impressed us that the Asylum needs the same, and that the hospitals will aid very much in the management of the Asylum, the welfare of the patients, and the safety of all. We therefore cheerfully concur in your views, and are of the opinion that the estimated cost is reasonable, and that an appropriation of \$30,000 should be granted for such two hospitals.

Very respectfully,

GEO. D. GILLESPIE,  
*Chairman.*

W. J. BAXTER, *Secretary.*

Lansing, October 22, 1884.

GENERAL STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD

	Male.	Fe- male.	Total
Patients remaining September 30, 1882.....	274	267	541
Patients admitted.....	266	191	457
Whole number treated.....	540	458	998

RECEIPTS.

On current expense account for support of patients.....	\$273,612 35
Disbursed for support of patients.....	248,885 98
Received for additional power boiler.....	\$2,850 00
Drawn from prior unexpended appropriations.....	33,820 73
	\$36,670 73
Expended for improvements.....	\$36,670 73

STATEMENT UNDER THE LEDGER HEADINGS OF THE EXPENSES OF THE EASTERN MICHIGAN ASYLUM FOR THE YEARS 1883 AND 1884, ALSO THE RECEIPTS FROM PAY PATIENTS.

DISBURSEMENTS.	1883.	1884.
Attendants.....	\$18,061 27	\$19,378 57
Clothing.....	7,275 03	8,326 30
Dispensary.....	3,338 45	2,396 73
Entertainments.....	247 24	463 65
Farm.....	2,566 38	2,575 92
Furniture and furnishing.....	4,994 51	4,967 06
Garden.....	400 48	470 46
Grounds.....	975 43	2,771 64
Heating and ventilating.....	6,614 42	6,945 18
Kitchen and bakery.....	4,666 85	4,919 94
Laundry.....	5,826 52	5,975 43
Light.....	4,039 21	3,054 00
Miscellaneous.....	3,772 85	3,206 53
Office, stationery, etc.....	2,621 03	2,441 13
Out-buildings.....	1,392 54	4,766 57
Provisions.....	39,073 41	40,390 36
Pipe-covering.....	690 46	70 18
Renewals and additions.....	8,857 42	10,043 96
Special barn.....	413 19	877 06
Water distribution.....	2,351 29	2,832 82
Refunded money.....	156 65	322 71
Repairs and damages.....	998 48	1,164 30
Special appropriations.....	921 97	2,977 64
Other accounts.....	931 18	250 30
Totals.....	\$121,186 97	\$131,518 62
Receipts from private patients were.....	14,826 48	15,008 18
Net current expenses for State and county patients.....	\$106,360 49	\$116,510 44

STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO  
THE EASTERN ASYLUM FOR THE INSANE.  
Act No. 104, Laws 1879.

For additional furnishing of center building.....	\$1,120 00
For additional furnishing of wards and dormitories.....	4,341 00
For furnishing chapel.....	643 00
For kitchen and bakery.....	1,264 00
For machinery in workshop.....	400 00
For coal-house and track scales.....	3,440 00
For finishing basement.....	400 00
For additional fire protection.....	1,400 00
For grading, draining, fencing, trees, avenues, courts, and walks.....	4,200 00
For barns, farm-house, out-buildings.....	2,050 00
For carriage team, harness, carriage, single sleigh, robes, blankets, whips, and express wagon.....	750 00
For gate-house, with special room .....	800 00
For laundry.....	1,201 00
For scientific instruments.....	200 00
For musical instruments.....	1,000 00
Total .....	<u>\$23,209 00</u>

Act No. 105, Laws 1879.

For maintenance of patients and other current expenses of 1879.....	<u>\$10,000 00</u>
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Act No. 97, Laws 1881.

For two wings to center building.....	\$75,000 00
For meat and butter-room.....	1,000 00
For summer-house and covered seats.....	500 00
For books and pictures.....	1,000 00
For finishing and furnishing one additional attic.....	3,000 00
For microscope and accessories.....	500 00
Total.....	<u>\$81,000 00</u>

Act No. 223, Laws of 1881.

For working capital.....	<u>\$15,000 00</u>
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Act No. 50, Laws 1883.

For purchase of additional power boiler.....	<u>\$2,850 00</u>
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NORTHERN ASYLUM FOR THE INSANE, TRAVERSE CITY.

NORTHERN MICHIGAN ASYLUM, }  
Traverse City, October 4, 1884. }

*Rt. Rev. Geo. D. Gillespie, Chairman Board of Corrections and Charities :*

SIR,—By direction of the Board of Commissioners, I have the honor to submit for the consideration and opinion of your honorable Board, estimates of appropriations needed for furnishing the Northern Asylum and fitting it for occupancy, together with brief statements of the necessities for such appropriations. These estimates have been approved by the Board of Commissioners for the purpose of submission to your Board, and further action, looking to the incorporation in the biennial report, will be taken on receipt of your communication thereon.

The appropriation made by the Legislature of 1881 of \$400,000 for the construction of an asylum for the insane, will provide for the erection of asylum buildings and outbuildings which will accommodate in a comfortable manner 500 patients. The main contractors have been able to press the work forward more rapidly than could have been reasonably anticipated. In consequence, the situation is such that if the appropriations recommended were to-day available, immediate preparation could be made for the expenditure thereof. This means that the date of opening the asylum will largely depend on the celerity of the Legislature in granting the moneys sought.



In view of the urgent demand for asylum accommodations, which is pressing in all portions of the State, and of which your honorable Board has full cognizance, haste in securing these appropriations cannot be too strongly urged.

Of the \$400,000 appropriated, it is sufficient to say that the sum of \$252,062.99 has been paid out. The further sum of \$114,931.65 is either under contract or retained on contract, leaving \$33,005.36 unexpended.

A summary of the estimated expenditure of this balance is:

Roads and fences.....	\$2,054 00	
Outbuildings .....	6,750 00	
Construction not under contract.....	5,047 25	
Electric lighting complete.....	11,676 50	
Salaries, architect,	}	7,477 61
Incidental and contingencies }		
		<hr/>
		\$33,005 36

The Board desires to recommend the following appropriations:—

Furnishing eighteen wards for 500 patients and 50 attendants ..... \$26,015 00

This is at the rate of \$47.30 per person for all classes of furnishing, and is somewhat below the rate experience has shown to be necessary to maintain the grade of Asylum accommodation, which the humanity of this State recognizes as essential to beneficial and humane treatment. There are to be furnished in the wards eighteen dining rooms, twenty-two parlors and day-rooms, fourteen associated dormitories, thirty large corridors in which the patients spend most of the day time, and 308 rooms for one or two persons each. In addition there are 134 other apartments, as lavatories, bath-rooms, water-closets, clothes-rooms, halls, etc. This will show the extent of the furnishing for the wards. Due account must be taken of the destructive tendencies and capabilities of the class for which the wards are prepared. Extra strength and the greatest durability must be secured, in many cases special adaptations, all increasing the first cost, but effecting an ultimate saving thereby.

Furnishing administration building and dormitories of shop and chapel buildings..... \$4,377 60

This will provide the furnishing complete for apartments occupied by the officers of the institution and their families, where such reside in the Asylum, and for all the employes of the Asylum, except those who, termed attendants, live with the patients in the wards. The apartments to be furnished are as follows:—two parlors, two sitting-rooms, three dining rooms, three large halls, and forty-six living and bed-rooms. In addition to which there are auxiliary rooms as in the wards.

Furnishing offices of the administration building ..... \$1,353 85

The estimate is for furnishing the apartments designed for the daily administrative work of the institution, viz.: the general medical office, the superintendent's office, the steward's office, the matron's room, the trustees' parlor, a general library room, one large hall, and two reception rooms for the use of the friends and relatives of patients. The desirability of possessing adequate and permanent records of the medical and financial transactions of an institution of this class, as affecting the daily life of each individual, has developed a complex and extended system of accounts, journals, notes, and histories, the keeping of which involves much labor and very great detail, and the preparation for this work is attended with considerable cost.

Furnishing chapel..... \$792.60

Although denominated a chapel, the room is designated also as a place for social gatherings, recreation, and amusement. Three hundred persons can be seated comfortably. The room should be provided with easy seats, a carpet, an organ, a speaker's desk, chairs for rostrum, etc.

Furnishing dispensary..... \$332.00

This is to provide for cases, counter, shelf-ware, implements, furniture, etc., for a dispensary room and store-room connected therewith.

Cooking apparatus for general and special kitchens..... \$3,241.48

The general kitchen should be properly fitted to prepare food for 600 persons. This means an expenditure not only for ranges, steam kettles, tea and coffee apparatus, utensils, etc., all of which should be of the most desirable and efficient make, but also for food cars for distributing the food to the 18 dining-rooms, and the proper and

numerous covered dishes in which to distribute the food, the fitting up of refrigerator rooms, and boxes for keeping meats, milk, food, etc. The cupboards, tables, scales, and hundreds of articles indispensable in the economical working of a large and well ordered kitchen. In addition to which considerable expense must be incurred in properly connecting and placing the steam cooking apparatus. The estimate also includes an outfit, complete, for a smaller kitchen, in which special diet for sick and feeble patients will be prepared, and where the cooking for the administrative department will be done.

**Laundry apparatus..... \$2,732.64**

In the laundry, as in the kitchen, it will be true economy to purchase only the most desirable and efficient apparatus, and here also, the outlay is not confined to apparatus for washing, ironing, wringing, starching, etc., by steam power, together with the expense of placing and connecting the same, but there must be also a drying room complete, airing racks, ironing tables, fire-proof room for laundry heater, room, boxes, and tables for sorting and delivering the clothes, etc. The magnitude of asylum washing is not generally known. Here it will undoubtedly average 2,000 pieces received, sorted, washed, dried, ironed, again sorted, and delivered per day. The percentage of heavy goods washed, as bedding and suits of clothes, is large, and only the strongest and best adapted machinery will long endure the strain. The laundry consists of a receiving room for soiled clothes, a washing room, a drying room, three ironing and airing rooms, and a sorting and delivery room.

**Baking apparatus..... \$856 00**

The estimate is for a rotary oven, set complete, and all troughs, cupboards, tables, and furnishings for a bakery. The oven is also very serviceable in baking meats, potatoes, and other foods.

**Iron-working apparatus..... \$480 00**

**Carpenter apparatus..... 350 00**

It is designed to provide only the most common wood and iron working implements and machinery. In every asylum work in these departments is almost constantly in progress, arising either from breakages, wear and tear, changes, or additions.

**Heating apparatus, including two power boilers and fitting up laundry coils..... \$40,245 12**

The system of heating designed is that of low pressure steam and indirect radiation. The shop and chapel buildings and the fourth story of the administration building will be heated by direct radiation. The total space to be heated is 1,601,106 cubic feet. The estimate includes four boilers; two for heating purposes, each 8 feet in diameter and 26 feet long, costing about \$3,500 each, and two boilers for power purposes, including steam cooking, heating all hot water, and lighting of the asylum by electricity. As affecting the comfort of the patients and the economical consumption of fuel, a modern and scientifically constructed heating apparatus plays an important part.

**Plumbing, and hot and cold water distribution..... \$13,378 61**

This estimate includes:

1. All cold water distribution, carried first to four large tanks in the attics, thence to all portions of the buildings.

2. In like manner the hot water distribution to all parts of the building, starting from two boilers in the engine room of the shops, where the water is heated by steam.

3. The fixtures which employ the water, both hot and cold, viz.: Fifty-one water-closet hoppers and the same number of flush-tanks connected therewith, thirty-nine fixed wash-stands, twenty-two bath tubs, twenty urinals, and forty-six sinks, and all brass work going therewith.

4. All waste pipes for discharging the water from the building after it has become a household waste.

5. All ventilating pipes for protection against sewer gas.

6. The labor and miscellaneous materials required to put all the foregoing in place.

There is no part of the construction and equipment of a dwelling that modern sanitary science scrutinizes so closely, and of which such perfection of workmanship and correctness of design is required as in the plumbing system. A hospital building for curing disease should be safely guarded against causes of disease within itself.

**Sewers, drains, and cisterns..... \$3,429 09**

The sewers take the household wastes at the numerous points of discharge through the outside walls of the building, passes each branch carrying these wastes through large sewer-heads or catch basins, designed with special reference to intercepting the solids which patients inevitably and surreptitiously introduce into the water-closets, and which otherwise would collect and clog the pipes, and collects all the branches into one main sewer. The estimate provides for disposal of the storm, roof water, through crock pipe, discharging partly into the heads of the sewer branches for flushing purposes, partly into a creek which passes under the building, and partly into a large brick cistern of 1,300 barrels capacity, intended to supply soft water for boiler purposes.

**Implements, vehicles and utensils..... \$1,689 05**

**Stock, horses, etc..... \$2,205 00**

The Asylum farm has 339 90-100 acres of land. This will mainly be worked, together with the necessarily large garden, by the patients, a large force of whom can daily be employed; resulting in an economy to the State, and a physical advantage to the patients. To work the farm in this way, however, will require more than an ordinary outlay in first cost, owing to the multiplication of tools, utensils, vehicles, teams, etc. Thirty or forty cows should be purchased to supply milk, an article of diet both for sick and well, the value of which can scarcely be overestimated, and which the State should not afford to buy. The estimates also include the horses, vehicles, and implements to be used by the Asylum, for other than farm and garden purposes; as a team and three seated carriage, robes, harness, etc., for the use of feeble patients, a large sleigh for the same purpose, express wagon, dray, cart, horses, harnesses, etc., for same, horse, carriage, sleigh, etc., for use of the superintendent, and the same for the use of the steward.

**Engine in place..... \$2,200 00**

**Shafting, belting, pulleys, etc., in place..... \$1,250 00**

Taken together, these operate the wood and iron working machinery, the mechanical work of laundry, kitchen, and bakery and convey power for generating the electric light. A 92 horse-power engine of superior construction will be required.

**Fire protection..... \$4,113 00**

The great liability to destruction, both of property and of life, inherent in an institution of this kind, as witnessed by the many asylums which have partially or wholly burned in the few years past, has led to taking all the constructive precautions possible within the limits of the money appropriated. All interior walls, except a few in the chapel and shop buildings, are of solid brick; all ceilings, except those of the shops, are lathed with wire-cloth; a solid layer of calcined plaster mortar, one and one-half inches thick, is spread beneath each floor. The division and corridor walls extend solid against the roof, and extra precautions have been taken in galvanized iron cornice, iron fire-proof doors in the attics, and secure covering of all shafts and stairways.

The appropriation recommended seeks to supplement this constructive work by a system of hydrants and hose without the building, to throw a stream of water to any point; to establish pipes, hose, and connections to reach all interior portions of the buildings; to purchase and place a large fire pump to operate the foregoing; and to purchase twelve Babcock extinguishers for immediate use in incipient fires.

**Ventilation..... \$3,568 40**

A 14-foot fan, capable of delivering 60,000 cubic feet of air per minute, together with an engine for operating the fan, and to serve as an auxiliary in case of an accident to the main engine, is to force ventilating air from the fan tower in the shops through large underground air ducts into the basements; thence over steam radiators, where it is warmed, up flues in the brick walls to all portions of the building. Further propelled by the fan, the air, vitiated by its passage through the wards, is forced up ventilating flues, one or two for each room, to the attics. The estimate in addition to the fan and engine seeks to construct in the attics galvanized iron trunk flues, reaching all the ventilating flues. Through these trunk flues, the vitiated air will be conveyed to ventilating trunks now in the roof, where it will escape to the outer air. The ventilation of a building used for hospital purposes, as is well known, is at the same time a most important and a difficult work. The vitiating process is uninterrupted, and thus the supply of fresh air must be constant, adequate, of uniform temperature and equally distributed.



Grading..... \$3,600 00

This sum will not suffice to do all the grading about the buildings that should ultimately be done.

Telephone communication..... \$432 00

Telephone communication from medical office to twenty-three stations within the Asylum buildings, including line to town office. A great labor and time saving apparatus, almost indispensable.

Dumb waiters..... \$1,225 00

Seven of these are for the purpose of conveying food from the cars on the railroad track to the dining rooms; one is a trunk elevator, employed in carrying patients' trunks to and from the trunk rooms; and one is used between the first and second stories of the laundry.

Asylum bell complete in place..... \$50 00

Sidewalks, airing courts, etc..... \$1,263 30

On entering and leaving the various wards of the building with parties of patients, and in communication between the buildings, travel will be necessary about the entire circuit of the walls. This, with a sidewalk toward the city to the limits of the farm, will require 5402 feet of sidewalk.

Two airing courts with high, tight fences for the use of the class of patients who can enjoy out-door exercise and air in no other place or manner, should be built. This construction, together with grading for the walks, and seats, and shelter in the courts, will require all the money recommended.

Scientific instruments..... \$820 00

This estimate includes all surgical and medical instruments, electrical apparatus, pharmaceutical still, and a microscope and accessories, the latter for pathological purposes.

Books, pictures, musical instruments, etc..... \$975 00

The Legislature, in its charities, has repeatedly recognized the importance of furnishing our asylums with these elevating means for recreation and enjoyment. At no time will the beneficial effect on patients be more marked than in aiding to establish pleasant impressions, when first they enter this Institution, usually on compulsion, many to come from the older institutions already largely supplied with books, pictures, etc.

Water supply..... \$2,751 00

It is designed, as the cheapest and best method to secure an ample supply of uniformly pure water, to sink a large well, twelve feet in diameter, to the water-bearing strata of gravel, probably between forty and fifty feet below the surface and to erect a suitable well-house thereover. A large pump, placed within reach of the water, will be operated by a steam cylinder within the well-house, and deliver the water to the tanks within the attics.

#### RECAPITULATION.

Furnishing wards for 500 patients and 50 attendants.....	\$26,015 00
Furnishing administration building and dormitories of shop and chapel buildings.....	4,377 60
Furnishing offices of the administration building.....	1,353 85
Furnishing chapel.....	792 60
Furnishing dispensary.....	332 00
Looking apparatus for general and special kitchens.....	3,241 48
Laundry apparatus.....	2,732 64
Baking apparatus.....	856 00
Iron working apparatus.....	480 00
Carpenter apparatus.....	350 00
Heating apparatus, including two power boilers, and fitting up laundry coils.....	40,245 12
Plumbing, and hot and cold water distribution.....	13,378 61
Pumps, drains, and cisterns.....	3,429 09
Complements, vehicles and utensils.....	1,689 05
Hack, horses, etc.....	2,205 00
Engine in place.....	2,200 00
Lifting, belting, pulleys, etc., in place.....	1,250 00
Fire protection.....	4,113 00

Ventilation.....	\$3,568 40
Grading.....	3,600 00
Telephone communication.....	432 00
Dumb waiters.....	1,225 00
Asylum bell, complete in place.....	50 00
Sidewalks, airing courts, etc.....	1,263 30
Scientific instruments.....	820 00
Books, pictures, musical instruments, etc.....	975 00
Water supply.....	2,751 00
<b>Total.....</b>	<b>\$123,723 74</b>

Respectfully submitted.

C. M. WELLS,  
*Superintendent and Secretary.*OFFICE BOARD OF CORRECTIONS AND CHARITIES. }  
Lansing, Mich., Oct. 21, 1884.*To the Board of Commissioners, Northern Asylum for the Insane, Traverse City:*

GENTLEMEN,—The general purpose of the several appropriations recommended for the Northern Asylum, in your communication of Oct. 4, is obviously to fully fit up and completely furnish all its departments for the reception of five hundred patients. With the immediate transfer to its wards of all patients now in the institutions at Kalamazoo and Pontiac from that section of the State it is designed to accommodate, and the admission of the considerable number awaiting treatment, it will be called upon to provide for a large number of patients as soon as it is opened for occupancy. The purpose of all the appropriations recommended is therefore fully approved.

As the amounts of these is the sum of detailed lists (too voluminous for printing in the reports in which this will appear) setting forth each article with its ascertained cost, most of the lists being in the form in which they are designed to be presented for competitive bids, they are regarded as approximately correct and are also approved.

As regards the single item of "grading, \$3,600," it is recommended that the work contemplated be closely restricted to such grading as is actually required to carry from about the buildings, the rainfall and water from melting snow, leaving the remainder of the work for the patients and attendants. This Board therefore advises a reduction of the amount asked for grading, in accordance with this suggestion.

In view of the fact that the institutions at Kalamazoo and Pontiac are dangerously overcrowded, and that many insane persons are now awaiting treatment, some detained in jails and county poorhouses in a most pitiable condition, this board feels it a duty to urge you to press forward the work of construction with the utmost expedition. It would also express the hope that the Legislature soon to assemble will see a way to act promptly in the matter of these appropriations, to the end that the doors of the Asylum may be thrown open to the admission of patients at the earliest possible moment.

Very respectfully,

W. J. BAXTER,  
*Secretary.*GEO. D. GILLESPIE,  
*Chairman.*

## GENERAL STATISTICS AND FINANCIAL STATEMENT.

The Northern Asylum when completed provides accommodation for five hundred patients.

The financial statement is presented in the preceding communication to the State Board of Charities.

## APPROPRIATION FOR THE NORTHERN ASYLUM FOR THE INSANE, TRAVERSE CITY.

Act No. 225, Laws of 1881.

For the purchase of a site and to construct an additional asylum for the insane (including roads, fences, and outbuildings)..... \$400,000 00

STATE PUBLIC SCHOOL.

STATE PUBLIC SCHOOL,  
Coldwater, Mich., August 25, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN,—In compliance with Sec. 417, of Howell's Annotated Statutes, the Board of Control of the State Public School herewith submit for your examination and report, the following detailed statement of the amounts desired for this institution for the years 1885 and 1886, which we shall ask the coming Legislature to appropriate, with the reasons for asking for the same.

The first columns of figures contain the amounts required for each of the two years named, and directly opposite those figures in the next columns are the amounts actually expended for the like purpose in each of the two preceding years (the last only for the first six months):

	1885.	1886.	1883.	6 Mos. of 1884.
Current expenses .....	\$39,000 00	\$39,000 00	\$36,597 05	\$19,041 84
Number of children cared for, in..	.....	.....	469	445

In 1881, 420 children were cared for at a per capita cost of \$85.44, and in 1882, 422 were cared for at a per capita of \$88.15. At the same rate the cost of 600 children would require \$51,264.00 per year, but as the per capita rate can be somewhat reduced by handling large numbers, the larger part of the increased cost being for clothing and food, we think the amount asked for can be made to cover the cost of maintenance.

The following are estimates for appropriations which we shall ask for special purposes, as therein named:

ESTIMATES FOR SPECIAL PURPOSES.

1. Ordinary repairs, including painting .....	\$2,500 00
2. Repairs on steam and water works and for a hydrant and extension of main pipe for hospital.....	500 00
3. Cement sidewalks.....	500 00
4. Improvements in children's cemetery, including headstones.....	200 00
5. Fencing and trees.....	400 00
6. Cow barn.....	500 00
7. Pump for elevating water and fire purposes.....	800 00
8. Library .....	200 00
9. Furniture and bedding.....	1,000 00
10. Fire-proof vault for records and files.....	800 00
11. Hot water pipes to cottages.....	200 00
12. Water closets for cottages 4, 5, 6, 7, 8, 9, 11.....	200 00
13. Cisterns and pumps for cottages 1, 2, 3, and 9, and soft water connections in main building.....	500 00
14. Three horses and a wagon and harness.....	500 00
15. For cows.....	400 00
16. For bake shop and cooling room for milk and meat.....	1,200 00
17. Excavating basements under cottages No. 4, 5, 6, 7, and 8, and cement floor for 10 cottages including hospital.....	1,200 00
18. New roof and repairing to roof.....	500 00
19. Under-drainage and sewerage.....	500 00

Reasons for Estimates.

No. 1.—Special appropriation No. 1 includes the re-painting of the outside wood-work of the main building and 10 cottages, together with blinds and several rooms in each of these, that have either been injured by defective roofs, or have not been painted in several years, together with all the repairs on all the buildings, barns, etc., necessary to keep them in proper condition.

No. 2.—Includes the placing of a hydrant to protect the new hospital, which, with proper connections will cost about \$150.00. Also placing steam pipe from

engine house to well house in tile, to protect it from wet, increasing the facilities for ventilation, by adding steam pipes to ventilating flues, and the ordinary repairs of a large distribution of steam and water pipes.

No. 3.—One thousand two hundred feet of poor board walk needs to be immediately replaced, which will cost 10 cents a square foot after getting ready for the foundation, which for a walk four feet wide will leave but \$20.00 for foundation. A part of the present board walk is simply a two plank walk.

No. 4.—There are 50 graves in the cemetery for the children, at each of which a headstone should be erected, at a cost of \$3.50 ..... \$175 00  
Putting fence in proper condition ..... 25 00

No. 5.—New line fences are needed between the farm purchased last year and the adjoining owner, 200 rods; one across the farm to enclose the orchard, 60 rods; and a fence for a lane to new farm, 80 rods; making in all 340 rods at \$1.00 ..... \$340 00  
100 fruit trees at 25 cents, \$25.00; 100 shade trees at 35 cents, \$35.00 ..... 60 00

No. 6.—We have room to stable 17 cows, but we need room for 8 or 10 more, besides the young cattle.

We are also compelled to keep about 50 tons of hay stacked, which the additional barn room asked for will provide.

No. 7.—The water pump which has been in use since the school opened is worn out, and it is extremely doubtful whether it could be made to run during the coming winter.

No. 8.—Is to enable us to keep up an assorted supply of books for the children.

No. 9.—The carpets were mostly purchased when the institution opened in 1874, and need replacing in many rooms, involving a need for 500 yards ..... \$500 00

There are also needed 20 mattresses ..... 100 00

Bed spreads for children ..... 100 00

Furniture for rooms unsupplied ..... 100 00

Bedding, \$100.00; linoleum for halls, \$100.00 ..... 200 00

No. 10.—We have no protection for the records of the school in case of fire.

No. 11.—Water is now heated in cottages for cleaning by turning on steam. By extending pipe from water heater in engine house, the necessity for putting on steam would be obviated, and a saving of about 500 pounds of coal a day for the summer months.

No. 12.—The cottages specified have no water closets down stairs and they seem to be a necessity.

No. 13.—The water from our well is very hard, and a great deal of the rainwater goes to waste.

For washing children's heads, and those who are suffering from temporary ailments, soft water is better. Plenty can be had in each cottage by the plan proposed, and will be of great value.

No. 14.—Our horses are all very old and worn out and they cannot do the work required on the farm. We have but one lumber wagon, and another with broad tires is a necessity.

No. 15.—We need at least 8 more cows to supply the children with what milk they need, having pasturage and meadow land enough to support them, it seems very desirable.

No. 16.—The necessity for this is obvious.

No. 17.—This is required as a sanitary measure.

No. 18.—Involves re-placing 8,115 square feet of new roof, which will cost after preparing the roof for the tinner \$6.00 per square of 100 feet or \$486.90.

No. 19.—The under draining around the main building and some of the cottages is not sufficient to prevent the basements from being wet; this will involve digging trenches and tiling about these buildings at a cost of \$130.00. To save the orchard on the farm purchased last year at least 200 rods of tile draining should be done, which will cost 85 cents per rod, \$170.

I desire to say that the Board of Control carefully examined every item, and have only asked for such things as seem absolutely necessary to perfect what we already have, and give the greatest efficiency to our work.

By order of the Board.

JOHN N. FOSTER,  
*Superintendent.*

OFFICE BOARD OF CORRECTIONS AND CHARITIES, {  
Lansing, October 21, 1884.

To the Board of Control of the State Public School.

GENTLEMEN:—The Board of Corrections and Charities having received the estimates submitted for the current expenses, and for special appropriations for the

State Public School for the years 1885 and 1886, in compliance with the requirements of Sec. 6, Act 206, Laws 1881, respectfully reports that it has visited the said school and examined it and the premises with reference to the several items of the estimates desired and the reasons given for the appropriations asked, and are of the opinion that they are all necessary and proper.

The estimates for current expenses being based upon actual expenditures during preceding years, and they appearing reasonable and economical, and the reasons given for the special appropriations asked being convincing as to the necessity of them, this Board will unite in requesting the Legislature to appropriate the moneys desired.

Very respectfully,

GEO. D. GILLISPIE,  
Chairman.

W. J. BAXTER,  
Secretary.

#### GENERAL STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD.

	1883.	1884.
Whole No. of pupils.....	469	469
“ “ “ Sept. 30.....	315	334
“ “ deaths.....	3	9
Average No. pupils.....	319	318
Whole No. placed in homes.....	131	258

#### FINANCIAL.

	1883.	1884.	Total.
Receipts for current expenses.....	\$36,000 00	\$39,000 00	\$75,000 00
“ “ building and improvements.....			11,300 00
“ not used.....			5,300 00
Total receipts.....			\$91,600 00

#### DISBURSEMENTS.

	1883.	1884.	Total.
Current expenses.....	\$36,957 05	\$38,536 89	\$75,493 95
Improvements.....			16,300 00
			\$91,793 95

#### STATEMENT OF THE AMOUNT AND PURPOSE OF RECENT APPROPRIATIONS FOR THE STATE PUBLIC SCHOOL, COLDWATER.

##### Act No. 36, Laws of 1879.

For current expenses for the year 1879.....	\$36,000 00
For current expenses for the year 1880.....	36,000 00
For furniture for main building and cottages.....	600 00
For repairs of buildings, steam and water-works.....	2,000 00
For sidewalks, cement floor, drainage, grading, fencing, and trees.....	800 00
For building kitchen on west side of the dining room, and changing present kitchen to employes' dining-room.....	1,500 00
For rear additions to five old cottages.....	2,500 00
For children's library.....	200 00
For hydrants, hydrant connections, hose, steam pump, hay and platform scales.....	1,000 00
For covering steam pipes.....	800 00
For closets and sewerage.....	500 00
For sewerage and purchase of land.....	6,000 00
	<u>\$87,900 00</u>

##### Act No. 120, Laws of 1881.

For current expenses for the year 1881.....	\$36,000 00
For current expenses for the year 1882.....	36,000 00
For repairs on buildings, on steam and water works, painting and new floor.....	2,500 00
For furniture for main building, cottages, office, and for bedding.....	800 00

For the extension of water-mains, for hose, hydrants, one large well, well-house, and pipe connections.....	\$1,200 00
For cows, horse, harness, mower, trees, underdraining, fencing, sidewalks, and pig-pen and corn-house combined.....	1,500 00
For a lime extractor, heater for hot water, pipe connection with cottages, and iron doors back of boilers .....	600 00
For a fuel house and removal of machinery in the engine room.....	800 00
For removing two barns and constructing under one a basement for cows.	800 00
For books for the library.....	300 00
For a vegetable cellar.....	300 00
For construction of a building and apparatus for manufacturing gas.....	2,500 00
	<hr/>
	\$83,300 00
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Act No. 47, Laws of 1883.

For current expenses for the year 1883.....	\$36,000 00
For current expenses for the year 1884.....	39,000 00
For repairs on buildings, steam and water works, and painting.....	2,500 00
For furniture, including bedding.....	1,000 00
For washing machines, wringer and improvements in laundry.....	800 00
For brick tunnel for main steam pipes.....	800 00
For fencing, sidewalks, fruit and ornamental trees.....	500 00
For cows.....	500 00
For carpenter shop, paint and tool house.....	300 00
For radiators, hose, iron bath tubs, and track scales.....	350 00
For library and re-binding.....	200 00
For improvements to the engine-house.....	350 00
For improvements to the ice-house.....	300 00
For four acres of adjoining land .....	600 00
For changing the present hospital to a cottage and furnishing the same..	400 00
For erecting a one-story wood hospital and two small buildings for contagious cases, and furniture.....	5,000 00
For the purchase of thirty acres of land for pasturage.....	3,000 00
	<hr/>
	\$91,600 00
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STATE REFORM SCHOOL.

REFORM SCHOOL, LANSING, MICH.,  
October 11, 1884.

To Rt. Rev. Geo. D. Gillespie, D. D., Chairman Board of Corrections and Charities:

The Board of Control of the State Reform School submits herewith a statement of the amounts deemed requisite for the purposes of the Institution for the years 1885 and 1886.

For current expenses for each year.....	\$52,000 00
For special purposes.....	61,500 00

Detailed as follows:



FOR CURRENT EXPENSES.	Estimated needs for 1885-86.	Amt. Ex. 1882.	Amt. Ex. ½ 1884.
Library and current literature.....	\$360 00	\$229 80	\$45 70
Bedding.....	960 00	780 93	387 91
Clothing and shoes.....	6,240 00	4,852 68	2,037 13
General salaries.....	12,500 00	10,251 48	5,369 12
School salaries.....	3,600 00	2,644 50	1,450 12
Furniture.....	450 00	432 63	146 00
Discharged inmates.....	1,350 00	1,249 09	688 90
Hospital.....	720 00	591 47	233 05
Lights.....	1,700 00	1,833 69	253 28
Fuel.....	3,500 00	3,138 63	2,723 50
Provisions.....	16,320 00	12,006 39	6,932 34
Farm account.....	1,600 00	1,160 94	960 47
General expenses.....	3,000 00	3,049 33	1,390 63
School expenses.....	300 00	157 09	175 57
Postage.....	200 00	115 00	81 26
Printing, stationery, etc.....	100 00	85 73	40 79
Repairs and alterations.....	3,000 00	3,129 84	1,678 36
Exchange.....	-----	5 08	4 38
Painting.....	600 00	577 38	503 23
Farming implements.....	200 00	146 05	-----
Wagons, harness, etc.....	300 00	264 13	27 60
	<hr/>	<hr/>	<hr/>
	\$57,000 00	\$46,703 85	\$26,135 32
Less estimated receipts.....	5,000 00		
	<hr/>		
	\$52,000 00		

FOR SPECIAL EXPENSES.

Rebuilding center of main building.....	\$40 000 00
Building a double cottage and furnishing same.....	18,000 00
Building bake shop, flour room, etc.....	2,000 00
Elevating tower and building water tank.....	1,500 00
	<hr/>
	\$61,500 00

The estimated average number of inmates for two years to come is 480, and our estimated needs for several items are based directly upon this number, and the actual *per capita* cost for these same items during the past two years.

On this basis our estimate for bedding is \$960.00, or \$2.00 to each inmate, which is a close approximation to the cost for the past two years.

In the same way the estimate for clothing and shoes is placed at \$13.00, for discharged inmates \$6.00; hospital \$1.50, and for provisions \$34.00.

The amount asked for general salaries is to pay as follows:

Superintendent.....	\$2,000 00
Assistant superintendent.....	1,100 00
Superintendent's clerk and book-keeper.....	700 00
Assistant matron.....	300 00
Eight cottage and shop men @ \$600.00.....	4,800 00
Nine women for supervisors in housework, kitchen, laundry, etc., @ \$228.00..	2,052 00
Engineer.....	500 00
Night watch.....	360 00
Teamster.....	300 00
Assistant engineer (part of year)...	200 00
Substitute help.....	188 00
	<hr/>
Total.....	\$12,500 00

The amount estimated for school salaries will pay	
Two men teachers @ \$600.00.....	\$1,200 00
Eight women teachers @ \$300.00.....	2,400 00
Total.....	<u>\$3,600 00</u>

The estimate for farm account is to pay	
One farmer.....	\$600 00
One assistant farmer.....	360 00
One teamster.....	300 00
Hay, straw, grain, garden seeds, etc.....	340 00
Total.....	<u>\$1,600 00</u>

The item of \$3,000.00 for "general expenses" is to cover numberless articles which are not properly chargeable to any other account. Among these are soap, brooms, scrub brushes, mops, pails, dishes, and table furniture of all kinds, nearly all shelf-hardware, etc., etc.

In regard to the estimates for each of the other items for current expenses, it will be seen that they vary but slightly from the actual cost for the same items during the past two years, and we have assumed that our needs would not be materially different for two years to come.

The center of the main building was examined by experts three years ago and declared to be in nearly if not quite as dangerous a condition as the north wing which has been removed.

To rebuild this in keeping with our other buildings, commensurate with our needs, and in that substantial manner which will be for the best interests of the State, will, we believe, cost \$40,000.00.

Our institution at present accommodates properly 400 boys. We have chapel room for 500, and our new dining room will seat the same number.

We need another double cottage, which will give us school-room and dormitory capacity equal to that we now have in the dining room, in the chapel, and in the shop building. At our present rate of increase we will have 500 boys long before we can erect buildings to properly accommodate them.

Our present bake-shop and flour-room are too small, and are unsuited to their use. We desire to erect a separate building for this purpose, where the heat and the dust will not interfere with other departments of the institution, and we think \$2,000.00 will be needed for that purpose.

We believe it wise economy to add to our present very meager facilities for protection against fire, by raising the water-tower, so that water can be thrown over any part of our buildings when our engine is not running. To do this and build in it a substantial iron tank would cost at least \$1,500.00.

Respectfully submitted.

GEORGE A. SMITH,  
ELI H. DAVIS,  
JAMES BLAIR,  
*Board of Control*

OFFICE OF STATE BOARD OF CORRECTIONS AND CHARITIES, {  
Lansing, Mich., October 21, 1884. }

*To the Board of Control of the State Reform School:*

GENTLEMEN,—The Board of Corrections and Charities has visited the Institution under your charge, as required by law, and has considered the estimates submitted by you of the amounts deemed necessary for current expenses and special purposes for the next biennial period, and instructs me to say:

*First,* That the statement presented of the actual maintenance disbursements for 1883, and for one-half of the year 1884, with the anticipated increase in the number of inmates to be provided for, shows that the amount estimated, \$52,000 per annum, for the years 1885 and 1886, is reasonable;

*Second,* That the rebuilding of the central or main edifice, evidently contemplated by the Legislature which authorized and provided for the rebuilding of the north wing, now in process of construction, is desirable; and further that the amount estimated, \$40,000, will probably be required to complete it in a manner to conform, both architecturally and in quality of material and workmanship, with the new north wing;

*Third,* The erection of still another double cottage providing for one hundred boys, it



is true will afford dormitory capacity equal to that of the chapel and dining room, and the estimated cost (\$18,000), as shown by previous experience in erecting similar structures, is approximately correct. This Board, however, cannot refrain from expressing its profound regret that there is a seeming necessity for again increasing the capacity of the Reform School; that existing agencies have failed to provide elsewhere for the considerable number of boys unwisely and unnecessarily committed to the institution; and, that so few, comparatively speaking, have found places in private families;

Fourth, That the reasons given for recommending the erection of a new bakery, and also for a more perfect protection against loss by fire, are satisfactory.

It is furthermore the opinion of this Board, that the introduction of some form of light manufacturing will add to the efficiency of your institution as a reformatory agency, and as a reformatory agency only should it be introduced. It is true, and this Board fully appreciates the fact, that in the farm which you are bringing into most excellent condition, the Michigan Reform School has a means for healthful occupation and the development of habits of industry, available for a considerable portion of the year, possessed by but few similar institutions. At the same time, for reasons unnecessary to detail here, but which you fully appreciate, the introduction from time to time of some form of light manufacturing adapted to the boys under your charge is certainly desirable. This Board, therefore, deems it a duty to urge you to ask an appropriation for this purpose.

Very respectfully,

GEO. D. GILLESPIE,  
Chairman.

W. J. BAXTER, Secretary.

GENERAL STATISTICS AND FINANCIAL STATEMENTS.

Boys remaining Sept. 30, 1880 .....	316	
Boys admitted during 1881-82.....	392	708
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Boys released during 1881-82.....		346
	<hr/>	
Boys remaining Sept. 30, 1882.....		362

Disbursements for current expenses during the year 1883 (\$46,703.80) and for one-half of the year 1884 (\$26,135.32) are presented above. Statements of other disbursements not yet received.

STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS FOR THE REFORM SCHOOL, LANSING.

Act No. 5, Laws of 1879.

For deficiency in current expense account for 1878.....	\$2,622 50
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Act No. 74, Laws of 1879.

For the erection of a new cottage with dormitories, including heating apparatus.....	7,500 00
For remodeling and renovating steam heating and ventilating apparatus .....	2,000 00
For furnishing new cottage.....	1,000 00
For two hundred and fifty desks for school rooms.....	750 00
For one pair of farm horses.....	300 00
For two fountains for lawn .....	300 00
For concrete pavement for play yard.....	300 00
For cooking range (four ovens).....	300 00
For farm fence .....	150 00
For tile drain for south farm.....	150 00
For bath room.....	150 00
For front fence and gate.....	100 00
For a mowing machine.....	80 00
For painting barn, etc.....	75 00
For two book-cases.....	70 00
For a new harness.....	50 00
For two chain pumps.....	40 00
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	\$13,315 00
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## SEVENTH BIENNIAL REPORT OF THE

## Act No. 75, Laws of 1879.

For current expenses for 1879.....	\$35,500 00
For current expenses for 1880.....	35,500 00
	<u>\$71,000 00</u>

## Act No. 45, Laws of 1881.

For current expenses for 1881.....	\$35,500 00
For current expenses for 1882.....	35,500 00
	<u>\$71,000 00</u>

## Act No. 52, Laws of 1881.

For the erection of a new lecture room or hall for school and other needed purposes.....	\$10,000 00
For new roof for the main building.....	2,500 00
For the erection of a winter hall for the boys.....	1,500 00
For the erection of a new barn.....	1,250 00
For filling or draining a swamp upon the grounds.....	1,500 00
	<u>\$16,750 00</u>

## Act No. 12, Laws of 1882.

For rebuilding the north wing of the main building, for building two new cottages, for furnishing said buildings, for the plumbing and gas-fitting of the same, and re-modeling and extending the steam heating apparatus for the several buildings.....	\$75,000 00
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## Act No. 61, Laws of 1883.

For current expenses for 1883.....	\$45,000 00
For current expenses for 1884.....	45,000 00
	<u>\$90,000 00</u>

## MICHIGAN STATE PRISON.

MICHIGAN STATE PRISON,  
Jackson, August 7, 1884. }

*To the State Board of Corrections and Charities, Lansing, Mich.*

GENTLEMEN:—In compliance with the provisions of Sec. 417, Howell's annotated statutes, the Board of Inspectors of Michigan State Prison herewith submit for your examination and report estimates of amounts, for which appropriations will be asked of the Legislature, for expenses, repairs, and improvements for the years 1885 and 1886 for said institution, with the reasons for asking the same.

By order of the Board of Inspectors.

E. B. POND,  
Warden.

## APPROPRIATIONS NEEDED.

No appropriations were asked of or made by the Legislature of 1883 for repairs or improvements.

As the preceding financial exhibits have shown, large expenses were incurred in each of the fiscal years closing this day for absolutely necessary repairs both in buildings and machinery—repairs which could not be postponed with due regard to convenience, health, safety, and even economy, for economy is always promoted by timely repairs. Other repairs *must be made* during the coming two years, and other improvements *ought to be made*. These repairs and improvements ought to be provided for in advance by legislative appropriations, and not charged up against current expense account or prison earnings, even though section 69 of the act of 1875 consolidating the laws governing the prison have been liberally construed, and our requisitions for moneys to meet the expense so incurred honored by the Auditor General and State Treasurer.

I have, therefore, heretofore suggested to you that appropriations be asked of the

coming Legislature for the following purposes and the several items having been approved at your June meeting on the 7th of that month. I communicated your recommendations to the State Board of Corrections and Charities asking their approval of the same:

1. For general repairs to prison buildings.....	\$4,000 00
2. " the purpose of ventilation.....	1,000 00
3. " the erection of four cottages on the prison grounds to be occupied by keepers and guards and rent charged for the same.....	7,500 00
4. For the engineer department (heating and repairs).....	1,000 00
5. " a coal and wood house.....	500 00
<b>Total.....</b>	<b>\$14,000 00</b>

The reason for these appropriations ought to be patent to every member of the Legislature who has ever visited the Prison.

The *first* item might well be doubled and the money judiciously expended.

The *second* item, for ventilation of trip hammer and wagon blacksmith shops, is essential to both the comfort and health of the convicts.

The *third* item may not at first glance be considered a necessity. At other prisons many of the keepers and guards are boarded and lodged at the prison, and when that cannot well be done, it is desirable that as many officers as possible live in proximity to the prison. At the Prison the warden and the deputy warden are the only officials (excepting the chaplain, who boards with the warden's family, subject to other arrangements at any time) who live within half a mile of the prison, many of the officers living from a mile to a mile and a half away, or wherever they can rent houses within the limits of their salary or incomes. It is desirable that dwellings be erected for the engineer, steward, yard-master, and several other officers, so that in case of emergency liable to come on any night, at any prison, they may be promptly on duty. The Prison has suitable grounds on which to build, and a dozen or more cottages would always find tenants at a rental which would pay the Prison, and through the Prison the State, a reasonable interest on the investment.

The *fourth* item requires no explanation, and to see the reasonableness of the *fifth* a Legislative committee need only look at the unsightly coal bin at the east end of the warden's residence, and to be told that there is no storage room for the wood used in the warden's house, except in the laundry room.

In the same communication to the Board of Corrections and Charities, I inserted the following paragraph from the Record of Proceedings of your Board at the meeting hereinafter referred to.

"The Board also further urgently recommends the purchase by the State of land in front of the Prison grounds and adjoining thereto, lying between Mechanic and Cooper street, extending from street to street of ten rods in width, more or less as may be advisable, such land to be procured by negotiation or condemnation as the Legislature shall direct."

I cannot too earnestly press upon the Legislature early, favorable, and liberal action upon the above recommendation. Compared with other State institutions, Charitable, Reformatory and Penal, the Michigan State Prison has in some respects been shabbily dealt by. Its grounds were purchased at an early day, when the means of the State were limited, and the needs of such an institution not fully appreciated, and its buildings were erected before the trained architect or the landscape gardener had a habitation within the State. The grounds were not originally well located, and not large enough, especially in front of the Prison buildings, to protect either the officials, or the convicts placed in their charge, from the gaze of lawless trespassers, or the noise of street disturbers.

The other State institutions, without a single exception, have broad and well ornamented ground around them, or at least in front of them, while at the Prison even the narrow territory owned by the State outside the Prison walls has been left unornamented if not unimproved to the present time.

More than this: The family of the Warden, required by law to reside in the house at the prison entrance, projected nearly to the street line, is compelled to feast their eyes upon a row of unsightly, or tumble down tenement houses built along the line of the Prison property, between Mechanic and Cooper streets, and fronting a narrow street or alley which belongs to the State and should be a part of the Prison enclosure, while at night their ears and the ears of their guests are not infrequently compelled to listen to the profane and indecent language, or boisterous dissensions of the disreputable of both sexes, who travel through said alley or find more or less permanent homes in the dwellings along it, which, owing to their location cannot for any length of time command a better class of tenants.

If the family of the Warden, or the guests he is required by law to entertain, are not to be considered a factor, the convicts in the hospital and in the east wing ought to be saved from such sights and sounds and the consequent contamination.

The city of Jackson ought also to be relieved from the disgrace reflected upon it by the surroundings of the Public Institution assigned to it. The money of the State can be appropriated to no more commendable purpose than that recommended; the purchase of a strip of land at least eight rods wide running from Mechanic east to Cooper street, four rods in width to be added to the prison grounds, improved and ornamented, and four rods for the purposes of a street. The city of Jackson ought, perhaps to share in the expense of opening the proposed street, and it is probable would cheerfully do so. The Legislature, however, should not make the purchase and improvements dependent upon any action of the city. To do so might indefinitely delay, if not entirely defeat the desired end.

Any appropriation for the purchase of the lands recommended, should also include a moderate sum for improvements.

There ought to be a well ordered lawn, with walks, ornamental trees, and a fountain, and the current earnings of the prison cannot be relied upon to make such improvements.

In behalf of the Board of Inspectors I will further say that the

Prison earnings for 1882 and 1883 were.....	\$86,393 28
Prison expenses for 1882 and 1883 were.....	89,321 00
Excess of expenses.....	\$2,927 72
Add repairs paid for out from an old appropriation.....	1,682 42
Total excess of expenses.....	\$4,610 14

The sum of \$3,000 was drawn from the State Treasury under provisions of section 9731, Howell's An. Stat.

For the eleven months of this fiscal year prison earnings.....	\$69,856 38
Prison expenses.....	85,972 46
Deficiency.....	\$16,116 08
And we have drawn from the State Treasury under provisions of the statute above cited.....	17,000 00

From this it is apparent that the appropriations asked for cannot be met by the earnings.

My coming annual Report will fully and satisfactorily account for the above deficiency.

Respectfully yours,

E. B. POND,  
Warden.

*To the Warden and Inspectors of the State Prison:*

GENTLEMEN.—We have the amounts in your opinion "needed for the next two years for special purposes" submitted for our opinion under Sec. 417, of Howell's Statutes, and we herewith respectfully make this our report on the same. We visited the prison on Aug. 13, 1884, and investigated the condition and needs of the same, and considered the proposed appropriations:

1. As to the item of \$4,000 for repairs to buildings, and \$1,000 for ventilation. Many of the buildings are old and out of repair. Ventilation can, and ought to be much improved. We think those sums can be used for these purposes to great advantage.

2. As to item of \$7,500 for cottages for keepers and guards. We find these employes reside in different parts of the city, and when off duty, particularly at night, are out of reach if an emergency should arise. These cottages on the prison grounds, occupied by the employes, would enable the authorities to know their habits and whereabouts when off duty, and to command at all times their services if necessity should arise. We approve of the expenditure and think the amount reasonable.

3. We think a coal house and wood house necessary and proper, and that \$500 is a reasonable amount therefor.

4. We have carefully considered the suggestion to buy a strip of land about ten rods in width adjoining the prison grounds, and lying between Mechanic and Cooper streets. The nature of the present occupancy of such strip, and its relations

to the prison are such that we think the State ought to own the same. We therefore say that we concur in the opinion that the State should own the same, either by purchase or condemnation as shall seem most sensible.

Respectfully yours,  
GEO. D. GILLESPIE,  
Chairman.

W. J. BAXTER, Secretary.

GENERAL STATISTICS AND STATEMENTS OF RECEIPTS AND DISBURSEMENTS.

Prison statistics for the fiscal years ending Sept. 30, 1883, and Sept. 30, 1884, relative to the whole number of convicts confined in the Michigan State Prison at Jackson during each year, the number remaining at the close of each year, the average daily number, the number of deaths and escapes, the total salaries paid officers and employes each year, the expenses for maintenance, repairs, and improvements, and the average cost per convict for each year, week, and day.

	1882-3.	1883-4.
Whole number of convicts cared for (including one female).	813	854
Number remaining September 30 each year.....	578	670
Average daily number .....	614	627
Number of deaths.....	6	8
Number of escapes.....	18	18
Paid salaries of officers and employes.....	\$44,882 51	44,406 12
Expenses for ordinary support and maintenance.....	41,973 90	46,337 27
Repairs and improvements.....	2,464 50	2,536 61
Total expenditures.....	\$89,321 00	\$93,280 00
Average cost per year per capita for salaries.....	\$73 09 8-10	\$70 80 4-10
Average cost per year per capita for ordinary expenses....	68 36	73 87 9-10
Average cost per week per capita for ordinary expenses...	1 80 9-10	1 40 7-10
Average cost per day per capita for ordinary expenses....	18 7-10	20 1-10
Expenses in excess of earnings per year.....	\$4,673 44	\$18,501 99

<sup>1</sup> Six of the escapes from outside the wall; from the mine, farm, and asylum. Three were recaptured, also two escapes of previous years recaptured. Net escapes, 1882-3, three.

<sup>2</sup> Five escaped from outside the walls. Seven recaptured, also one who made his escape the preceding year recaptured. Net escapes, none.

Number of life convicts Sept. 30, 1884.....	60
Number in school, daily average.....	143
Hours in school daily.....	11½
Number of teachers (being keepers and guards) besides the superintendent.....	24

Result of school found beneficial to a large number of convicts.

STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS FOR THE MICHIGAN STATE PRISON, JACKSON.

Act No. 123, Laws of 1879.

For the purchase of two new boilers and resetting the old ones.....	\$5,000 00
For completing extension to agricultural tool shop.....	2,000 00
For new locks on one block of cells.....	1,320 00
For one hog pen.....	1,000 00
For new windows in the west wing.....	760 00
For twenty-seven acres of land.....	10,000 00
Total.....	\$20,080 00



## Act No. 264, Laws of 1881.

For erecting and furnishing a building (132x59) for storage, with suitable rooms for use of the prison and school.....	\$22,000 00
For rebuilding the old portion of shop occupied by Withington & Cooley Manufacturing Co.....	16,000 00
<b>Total.....</b>	<b>\$38,000 00</b>

## Act No. 19, Laws of 1882.

Appropriation additional to that of \$22,000.00, as per Act No. 264, Laws of 1881.....	\$13,000 00
Appropriation additional to that of \$16,000.00, as per Act No. 264, Laws of 1881.....	4,000 00
<b>Total.....</b>	<b>\$17,000 00</b>

## STATE HOUSE OF CORRECTION AND REFORMATORY.

*To the Honorable Board of Correction and Charities, Lansing, Mich.:*

I respectfully submit the following estimates for our current expenses for the next two years:

Current expenses..... \$76,000 00

as follows:

Salaries..... \$50,000 00

Our salaries have been running for the past two years a little less than this. The average has been 28 keepers, about six guards, matron at \$40 per month, and five officers at \$1,000 a year, besides warden. The keepers get \$600 per year, and the guards \$480.

Subsistence..... \$44,890 00

In the past two years this item has reached the exact figures of \$44,889.84, and the per capita of rations was 11 4-5 cents. During the past year our population has been fully as large as it can be, and prices for food have been high. At present prices on rations are running at a per capita of less than 10 cents, and I am confident they will not be more for a year or more. Hence I think the sum named sufficient.

Convict gratuity..... \$12,000 00

About that sum has been paid out in the past two years, and I know of no reason why it should be more in the next two years.

Fuel..... \$20,000 00

I am guided in making these figures by the past. They are about \$5,000 less, and that is because we have on hand several thousand cords of woods. Besides it is not likely coal will be as high soon again as it has been up to a year ago.

Medical..... \$1,500 00

This sum is in excess of present rate of expenditure.

Lights..... \$4,000 00

This includes gas, kerosene, and breakage of lamps and chimneys.

Library..... \$500 00

This amount is fixed by law, and is taken from admission money.

Repairs..... \$2,000 00

This is to cover repairs, re-painting, calcimining, and permanent improvements that may become necessary.

Clothing..... \$18,000 00

This is less than the rate expenses have been running the past six months. But that expense included much of the loss resulting from fire, and therefore I have the figures only \$2,500 less than they would be for the two years, if I observed strictly that rate.

Matron's department..... \$6,000 00

This is for supplies for the officers' dining room, the warden's family, etc., and is about as it is now running.

Incidentals.....\$3,000 00  
This is to cover unusual expenses, such as night buckets, iron for the smith shops and machinists, tin for the tinsmith, tools for the farmer, stationery, stamps, etc.  
This makes a total of.....\$162,000 00  
And from it is to be deducted the earnings or cash receipts, which I estimate at (for next two years)..... 86,000 00  
The receipts for the past year exceeded \$43,000.00, and I feel sure they will be more in the next two years, rather than less.  
Balance needed.....\$76,000 00

*For Special Purposes.*

Stairway in rotunda.....\$500 00  
This estimate is for a stairway from the chapel to the top of the rotunda, to afford a way to get into that part of the building in case of fire. There will be 40 feet of an ascent requiring 70 risers, that should be fairly respectable in appearance, as they will show in the chapel. These are put at \$5. The other 30 feet of ascent, requiring 51 risers, may be cheaper, say \$3.

Fire protection.....\$500 00  
I desire to place stand pipes in all the shops, and in the rotunda, with hose and attachments, also a perforated pipe along the attics of the shops. This will require 1,500 feet two-inch pipe, 35 two-inch ells, 5 hose connections, 300 feet two-inch hose, 5 hose pipes, short, two-inch.

Very respectfully,  
D. R. WATERS,  
Warden State House of Correction.

Ionia, Mich., Sept. 20, 1884.

OFFICE OF BOARD OF CORRECTIONS AND CHARITIES, }  
Lansing, October 22, 1884.

*D. R. Waters, Esq., Warden of the State House of Correction:*

DEAR SIR :—The State Board of Corrections and Charities having received your communication of the 20th of September last, being estimates for the current expenses for the next two years, and for special purposes, beg leave to report through you to the Board of Managers of said State House of Correction, that said estimates have been carefully examined and considered by this Board, and that this Board is of the opinion that the several items for “salaries,” “subsistence,” “convict gratuity,” and “fuel,” upon the basis stated, are reasonable, and that the Legislature will be recommended by this Board to make the appropriation for them as desired.

In regard to the next item, “medical,” \$1,500, if it is intended to be understood that some portion of the amount named is an increase over the expenditure of former years, the amount of which is not given, this Board finds no reason stated for such increase, and knows of none, and therefore does not recommend it.

Respecting the next item, “lights,” \$4,000, there is no basis given upon which this Board can arrive at any conclusion in regard to it.

As the amount for “Library,” \$500, is fixed by law, and there appears to be sufficient admission money to provide for it, we need not consider it except as a matter of accounting.

“Repairs,” \$2,000. What repairs it is designed or deemed best to make is not stated, and “permanent improvements” are certainly not repairs.

If in this item it is intended to include the repairs to the basement floors and sewers which have been recommended by this Board, in so far as expenditures for that purpose are necessary, this item is concurred in. This Board is of the opinion that this amount of \$2,000 should be so itemized that it can be seen where it is expected to be expended, and an idea formed respecting the necessity therefor.

In regard to the item of “\$18,000 for clothing,” this Board concurs in recommending the appropriation of that amount for such purpose, by the Legislature.

Matron’s department..... \$6,000 00

The majority of this Board assents to recommending the amount of this item to the Legislature for appropriation, though the basis for arriving at a conclusion is very indefinite.

Incidentals..... \$3,000 00

While the Board does not dissent from recommending this item, no sufficient data are given from which to arrive at any positive conclusion in regard to it.

Under the construction given by the Board of Managers requiring a submission to this Board of items of current expenses, etc., none of these items were submitted to the Board of Corrections and Charities for examination at the time of the visit of the Board for the purpose.

In deference to a request of this Board for a further and fuller itemized statement of estimates, the above items were furnished, but at a date too late to enable the Board again to visit the institution for full examination.

For special purposes—Stairway in rotunda..... \$500 00

Perhaps \$500 is necessary for protecting the rotunda in case of fire, but this Board is of the opinion that such protection can be provided better and cheaper than by a stairway.

This Board approves of the expenditure of \$500 for protection from fire by placing stand pipes in the shops, and elsewhere when needed, with hose attachments, etc., and will recommend the Legislature to vote the amount stated therefor. All of which is respectfully submitted.

Very respectfully,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE,  
*Chairman.*

#### STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD.

Average number inmates monthly, during the year 1883.....	471
Average number inmates monthly, during the year 1884.....	613
Number inmates received during the year 1883.....	1,469
Number inmates received during the year 1884.....	2,072
Number inmates present September 30th, 1883.....	443
Number inmates present September 30th, 1884.....	611
Number inmates died during the year 1883.....	3
Number inmates died during the year 1884.....	9
Number inmates escaped during the year 1883.....	14
Number inmates captured during the year 1883.....	9
Number inmates escaped during the year 1884.....	34
Number inmates captured during the year 1884.....	12

Expense of officers' salaries for the year 1883.....	\$23,358 54
Expense of officers' salaries for the year 1884.....	23,460 99
Expense of other employes' salaries for the year 1883.....	180 00
Expense of other employes' salaries for the year 1884.....	180 00
Expense inmates' rations in Steward's department for 1883.....	22,068 36
Expense inmates' rations in Steward's department for 1884.....	25,661 05

#### FINANCIAL.

RECEIPTS.	1882 and 1883.	1883 and 1884.
Balance on hand September 30, 1882, current expense account.....	\$2,799 89	\$1,265 43
Received from State Treasurer.....	44,178 43	82,000 00
“ labor of convicts, etc., etc.....	41,446 51	44,884 78
“ transfer from special accounts.....	411 31	
Total receipts.....	\$88,836 14	\$128,150 21
DISBURSEMENTS.		
On current expense account.....	\$87,570 71	\$125,520 50
Balance on hand, expense account.....	1,265 43	2,629 71
Total disbursements.....	\$88,836 14	\$128,150 21



# BOARD OF CORRECTIONS AND CHARITIES.

79

## STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS TO THE STATE HOUSE OF CORRECTION AT IONIA.

Act No. 106, Laws of 1879.

For furnishing 312 cells.....	\$3,432 00
For 212 stools for dining room.....	124 00
For 52 tables.....	91 00
For 2 steam meat kettles.....	370 00
For 2 steam vegetable kettles.....	92 00
For 1 coffee boiler.....	275 00
For crockery, knives, forks, spoons, baking pans, copper kettles, etc.....	450 00
For lathes, drill, shafting, and tinner's tools.....	650 00
For one engine-room and smoke stack.....	400 00
For mains and steam-pipes for heating shops, valves, and manifolds.....	800 00
For building a fire-proof vault.....	300 00
For building a bathing-house.....	1,200 00
For rebuilding ovens.....	416 00
<b>Total.....</b>	<b>\$8,600 00</b>

Act No. 90, Laws of 1881.

For rebuilding and additions to the engine building.....	\$2,000 00
For an iron planer and additional tools for the machine shop.....	600 00
For rebuilding the west gate to the prison yard.....	500 00
For overdraft on appropriation for seating the chapel.....	768 32
<b>Total.....</b>	<b>\$3,868 32</b>

Act No. 1, Laws of 1882.

For constructing one work shop (50 x 135), two stories high, with a basement to be used as a pail and tub manufactory; For constructing one work-shop, same dimensions as above, for shop-room and storage.....	\$10,000 00
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Act No. 42, Laws of 1883.

For overdrafts on appropriations:	
For barn, stable, horses, and cows.....	\$11 48
For engine and steam heating.....	51 69
For work-shops.....	135 82
For furnishing 312 cells.....	41 36
<b>Total.....</b>	<b>\$243 35</b>

Act No. 163, Laws of 1883.

For one steam boiler, repairing boilers, purchasing hose, rainwater conductors, repairing brickwork, etc.....	\$3,000 00
For one steam water-pump.....	500 00
For washing machines.....	600 00
For ventilating shops.....	200 00
For table furniture.....	200 00
For general repairs.....	2,000 00
For more efficient heating apparatus for the dry-kilns.....	400 00
For extra room for boiler.....	300 00
<b>Total.....</b>	<b>\$7,200 00</b>

## VISITS TO JAILS, POORHOUSES, AND STATE INSTITUTIONS.

### JAILS VISITED, 1883-1884.

JAILS VISITED BY COMMISSIONER P. B. LOOMIS AFTER OCTOBER 1, 1882.

1882.

- Oct. 10. (With Board) Genesee county jail, Flint.  
" 10. (With Board) Oakland county jail, Pontiac.

VISITED BY RT. REV. GEO. D. GILLESPIE,—CHAIRMAN.

1882.

- Oct. 8. Isabella county jail, Mt. Pleasant.  
" 11. Genesee county jail (with Board), Flint.  
" 22. Ionia county jail, Ionia.  
" 29. Van Buren county jail, Paw Paw.  
Nov. 12. Mecosta county jail, Big Rapids.

1883.

- Jan. 1. (With Board) Kalamazoo county jail, Kalamazoo.  
" 18. Newaygo county jail, Newaygo.  
" 29. Battle Creek lock up.  
" 31. Calhoun county jail, Marshall.  
Feb. 11. Allegan county jail, Allegan.  
" 17. Branch county jail, Coldwater.  
" 23. Barry county jail, Barry.  
" 26. Eaton county jail, Charlotte.  
March 4. Muskegon county jail, Muskegon.  
" 11. Kalamazoo county jail, Kalamazoo.  
April 1. Calhoun county jail, Marshall.  
May 3. Allegan county jail, Allegan.  
" 3. Ionia county jail, Ionia.  
" 6. Ottawa county jail, Grand Haven.  
" 13. Manistee county jail, Manistee.  
" 18. Lake county jail, Baldwin.  
" 24. Mecosta county jail, Big Rapids.  
June 6. (With Board) Lenawee county jail, Adrian.  
" 7. (With Board) Branch county jail, Coldwater.  
" 8. (With Board) Kalamazoo county jail, Kalamazoo.  
" 10. Mecosta county jail, Big Rapids.  
" 10. Lenawee county jail, Adrian.  
July 15. Barry county jail, Hastings.

- July 19. Emmet county jail, Harbor Springs.  
 " 22. Newaygo county jail, Newaygo.  
 " 23. With Board of Health, Muskegon county jail, Muskegon.  
 " 24. (With Secretary) Muskegon county jail, Muskegon.  
 Aug. 5. Grand Traverse county jail, Traverse City.  
 Nov. 12. Muskegon county jail, Muskegon.  
 Dec. 4. (With Secretary) Saginaw county jail, Saginaw City.  
 " 21. Mecosta county jail, Big Rapids.  
 " 23. Mason county jail, Ludington.  
 " 31. Newaygo county jail, Newaygo.

1894.

- Jan. 1. Kent county jail, Grand Rapids.  
 " 3. (With Board) Wayne county jail, Detroit.  
 " 10. Isabella county jail, Mt. Pleasant.  
 " 11. Midland county jail, Midland.  
 Feb. 10. Lake county jail, Baldwin.  
 " 19. Allegan county jail, Allegan.  
 " 24. Muskegon county jail, Muskegon.  
 March 9. Calhoun county jail, Marshall.  
 " 16. Branch county jail, Coldwater.  
 " 30. Barry county jail, Hastings.  
 April 6. Ottawa county jail, Grand Haven.  
 " 11. Ionia county jail, Ionia.  
 May 3. Grand Traverse county jail, Traverse City.  
 " 5. Mecosta county jail, Big Rapids.  
 " 7. (With Board) Lenawee county jail, Adrian.  
 " 8. (With Board) Genesee county jail, Flint.  
 " 18. Manistee county jail, Manistee.  
 June 1. Van Buren county jail, Paw Paw.  
 " 8. Ottawa county jail, Grand Haven.  
 " 22. Mason county jail, Ludington.  
 July 5. Kalamazoo county jail, Kalamazoo.  
 " 27. Newaygo county jail, Newaygo.  
 Aug. 1. Kent county jail, Grand Rapids.  
 " 3. Muskegon county jail, Muskegon.  
 " 10. Leelanaw county jail, Leland.  
 " 24. Isabella county jail, Mt. Pleasant.  
 Sept. 21. Ottawa county jail, Grand Haven.

1892. JAILS VISITED AND EXAMINED BY COMMISSIONER E. H. VAN DEUSEN.

- Oct. 10. (With Board) Genesee county jail, Flint.

1893.

- Feb. 1. Kalamazoo county jail, Kalamazoo.  
 Aug. 10. Leelanaw county jail, Leland.

1894.

- Jan. 3. (With Board) Wayne county jail, Detroit.  
 " 4. (With Board) Jackson county jail, Jackson.  
 " 8. (With Board) Jackson county jail, Jackson.  
 Feb. 1. (With Board) Kalamazoo county jail, Kalamazoo.  
 June 6. (With Board) Lenawee county jail, Adrian.  
 " 7. (With Board) Branch county jail, Coldwater.

- June 8. (With Board) Kalamazoo county jail, Kalamazoo.  
 " 10. (With Board) Genesee county jail, Kent.  
 " 10. Grand Traverse county jail, Traverse City.

VISITED AND EXAMINED BY HON. JOHN I. WHEELER, COMMISSIONER.

1883.

- Feb. 11. Allegan county jail, Allegan.  
 " 17. Branch county jail, Coldwater.  
 " 25. Barry county jail, Hastings.  
 " 26. Eaton county jail, Charlotte.  
 March 4. Muskegon county jail, Muskegon.  
 " 11. Kalamazoo county jail, Kalamazoo.

1884.

- Jan. 3. (With Board) Wayne county jail, Detroit.  
 " 4. (With Board) Jackson county jail, Jackson.  
 April 22. Wayne county jail, Detroit.  
 " 25. Bay county jail, Bay City.  
 " 30. Saginaw county jail, Saginaw City.  
 May 8. (With Board) Wayne county jail, Detroit.  
 Aug. 11. Saginaw county jail, Saginaw City.  
 " 23. (With Board) Ionia county jail, Ionia.  
 " 25. (With Board) Jackson county jail, Jackson.  
 Oct. 21. (With Board) Jackson county jail, Jackson.

JAILS VISITED AND EXAMINED BY HON. LEVI L. BARBOUR, COMMISSIONER.

1883.

- Mich. 16. Oakland county jail, Pontiac.  
 May 8. Shiawassee county jail, Corunna.  
 " 9. Kent county jail, Grand Rapids.  
 June 6. (With Board) Lenawee county jail, Adrian.  
 " 7. (With Board) Branch county jail, Coldwater.  
 " 8. (With Board) Kalamazoo county jail, Kalamazoo.  
 " 8. (Reported) Monroe county jail, Monroe.  
 " 22. Oakland county jail, Pontiac.  
 " 22. Genesee county jail, Flint.  
 " 22. Jackson county jail, Jackson.  
 " 22. Kalamazoo county jail, Kalamazoo.

1884.

- Jan. 3. (With Board) Wayne county jail, Detroit.  
 " 4. (With Board) Jackson county jail, Jackson.  
 Mich. 16. Oakland county jail, Pontiac.  
 May 8. (With Board) Jackson county jail, Jackson.  
 July 17. (Reported) Mackinac county jail, St. Ignace.  
 " 17. Cheboygan county jail, Cheboygan.  
 " 17. Otsego county jail, Gaylord.  
 " 17. Crawford county jail, Grayling.  
 Aug. 1. Tuscola county jail, Caro.  
 " 1. Iosco county jail, Tawas City.  
 " 3. Alcona county jail, Harrisville.  
 " 4. Alpena county jail, Alpena.  
 " 4. Presque Isle county jail, Rogers City.  
 " 5. Mackinac county jail, St. Ignace.  
 " 8. Cheboygan county jail, Cheboygan.

- Aug.** 11. Leelanaw county jail, Leland.  
 " 12. Benzie county jail, Benzonia.  
 " 12. Benzie county jail, old jail at Frankfort.  
 " 12. Grand Traverse county jail, Traverse City.  
 " 13. Emmet county jail, Harbor Springs.  
**Oct.** 20. Branch county jail, Coldwater.

JAILS VISITED AND EXAMINED BY SECRETARY W. J. BAXTER AFTER  
OCTOBER 1, 1882.

- <sup>1882.</sup>  
**Oct.** 10. (With Board) Genesee county jail, Flint.  
 " 22. (With Board) Ionia county jail, Ionia.  
 " 29. (With Board) Van Buren county jail, Paw Paw.  
**Nov.** 12. (With Board) Mecosta county jail, Big Rapids.

- <sup>1883.</sup>  
**May** 23. Washtenaw county jail, Ann Arbor.  
**June** 6. (With Board) Lenawee county jail, Adrian.  
 " 7. (With Board) Branch county jail, Coldwater.  
 " 8. (With Board) Kalamazoo county jail, Kalamazoo.  
 " 8. Jackson county jail, Jackson.  
 " 11. Marquette county jail, Marquette.  
 " 12. Ingham county jail, Mason.  
 " 12. Baraga county jail, L'Anse.  
 " 13. Houghton county jail, Houghton.  
 " 16. Keweenaw county jail, Eagle River.  
 " 19. Ontonagon county jail, Ontonagon.  
 " 23. Chippewa county jail, Sault Ste Marie.  
 " 26. Schoolcraft county jail, Manistique.  
 " 27. Delta county jail, Escanaba.  
 " 27. Menominee county jail, Menominee.  
**Oct.** 15. Washtenaw county jail, Ann Arbor.  
 " 20. Hillsdale county jail, Hillsdale.  
**Dec.** 4. (With Com. Gillespie) Saginaw county jail, Saginaw City.

- <sup>1884.</sup>  
**Jan.** 3. (With Board) Wayne county jail, Detroit.  
 " 4. (With Board) Jackson county jail, Jackson.  
**May** 8. (With Board) Kalamazoo county jail, Kalamazoo.  
 " 23. (With Supt. of Poor) Washtenaw county jail, Ann Arbor.  
**June** 10. Cass county jail, Cassopolis.  
 " 11. Berrien county jail, Berrien Springs.  
 " 12. Allegan county jail, Allegan.  
 " 13. Ottawa county jail, Grand Haven.  
 " 17. Genesee county jail, Flint.  
 " 18. Shiawassee county jail, Corunna.  
**July** 9. Eaton county jail, Charlotte.  
 " 10. St. Joseph county jail, Centreville.  
 " 16. Macomb county jail, Mt. Clemens.  
 " 16. St. Clair county jail, Port Huron.  
 " 16. Lapeer county jail, Lapeer.  
 " 24. Montcalm county jail, Stanton.  
 " 25. Gratiot county jail, Ithaca.  
 " 29. Saginaw county jail, Saginaw City.  
 " 30. Gladwin county jail, Gladwin.  
 " 31. Osceola county jail, Hersey.

- Aug. 1. Wexford county jail, Cadillac.  
 " 1. Missaukee county jail, Lake City.  
 " 2. Lake county jail, Baldwin.  
 " 2. Mason county jail, Ludington.  
 " 4. Oceana county jail, Hart.  
 " 5. Muskegon county jail, Muskegon.  
 " 5. Newaygo county jail, Newaygo.  
 Oct. 1. Sanilac county jail, Lexington.  
 " 2. Huron county jail, Bad Axe.

### POOR-HOUSES VISITED.

POOR-HOUSES VISITED AND EXAMINED BY COMMISSIONER P. B. LOOMIS AFTER  
OCTOBER 1, 1882.

1882.

- Oct. 10. (With Board) Oakland county poor-house, Pontiac.  
 " 10. (With Board) Genesee county poor-house, Flint.

POOR-HOUSES VISITED AND EXAMINED BY RT. REV. GEO. D. GILLESPIE, CHAIRMAN.  
1882.

- Oct. 8. Isabella county poor-house.  
 " 10. (With Board) Genesee county poor-house, Flint.  
 " 10. Oakland county poor-house, Pontiac.  
 Nov. 12. Mecosta county poor-house, Big Rapids.

1883.

- Jan. 31. Calhoun county poor-house, Marshall.  
 Feb. 18. Branch county poor-house, Coldwater.  
 March 4. Muskegon county poor-house, Muskegon.  
 April 1. Calhoun county poor-house, Marshall.  
 May 19. Mason county poor-house, Ludington.  
 June 7. (With Board) Branch county poor-house, Coldwater.  
 " 8. (With Board) Kalamazoo county poor-house, Galesburg.  
 " 17. Kent county poor-house, Grand Rapids.  
 July 5. (With Board) Ionia county poor-house, Ionia.  
 " 15. Barry county poor-house, Hastings.  
 Dec. 26. Montcalm county poor-house, Stanton.

1884.

- Jan. 4. (With Board) Wayne county poor-house, Wayne.  
 " 8. (With Board) Jackson county poor-house, Jackson.  
 " 10. Isabella county poor-house, Mt. Pleasant.  
 " 11. Midland county poor-house, Midland.  
 Feb. 5. Ottawa county poor-house, Eastmanville.  
 " 19. Allegan county poor-house, Allegan.  
 " 24. Muskegon county poor-house, Muskegon.  
 Mch. 9. Calhoun county poor-house, Marshall.  
 " 16. Branch county poor-house, Coldwater.  
 May 8. (With Board) Genesee county poor-house, Flint.  
 " 18. Manistee county poor-house, Manistee.  
 Aug. 24. Isabella county poor-house, Mt. Pleasant.  
 Sept. 14. Montcalm county poor-house, Greenville.

POOR-HOUSES VISITED AND EXAMINED BY COMMISSIONER E. H. VAN DEUSEN.

1883.

June 7. (With Board) Branch county poor-house, Coldwater.

VISITED AND EXAMINED BY HON. JOHN J. WHEELER, COMMISSIONER.

1883.

Feb. 19. Branch county poor-house, Coldwater.

March 4. Muskegon county poor-house, Muskegon.

1884.

Aug. —. Saginaw county poor-house.

VISITED AND EXAMINED BY HON. LEVI L. BARBOUR, COMMISSIONER.

1883.

May 8. Shiawassee county poor-house, Corunna.

" 8. Clinton county poor-house, St. Johns.

June 22. (Reported) Kalamazoo county poor-house, Kalamazoo.

" 22. Monroe county poor-house, Monroe.

" 22. Oakland county poor-house, Pontiac.

" 22. Genesee county poor-house, Flint.

July 17. (Reported) Mackinac county poor-house, St. Ignace.

" 17. Cheboygan county poor-house, Cheboygan.

" 17. Otsego county poor-house, Gaylord.

" 17. Crawford county, has no poor-house.

1884.

Mch. 16. Oakland county poor-house, Pontiac.

" 22. Wayne county poor-house, Wayne.

Aug. 1. Tuscola county poor-house, near Caro.

" 2. Iosco county poor-house, near Tawas City.

" 3. Alcona county poor-house, near Harrisville.

" 8. Cheboygan county poor-house, Cheboygan.

" 17. Alpena county poor-house, Alpena.

" 18. Mackinac county poor-house, Allenville.

BY SECRETARY W. J. BAXTER,—POOR-HOUSES VISITED AND EXAMINED AFTER  
OCTOBER 1, 1882.

1882.

Oct. 10. (With Board) Oakland county poor-house, Pontiac.

" 10. (With Board) Genesee county poor-house, Flint.

May 23. Washtenaw county poor-house, Ann Arbor.

June 7. Branch county poor-house, Coldwater.

" 8. Kalamazoo county poor-house, Kalamazoo.

July 12. (With Com. Barbour) Marquette county poor-house, Marquette.

" 14. Houghton county poor-house, Houghton.

" 15. Keweenaw county poor-house, Eagle River.

" 19. Ontonagon county poor-house, Ontonagon.

Aug. 10. Jackson county poor-house, Jackson.

Oct. 20. Branch county poor-house, Coldwater.

1884.

Jan. 8. Hillsdale county poor-house, Hillsdale.

" 23. Livingston county poor-house, Howell.

" 28. Lenawee county poor-house, Adrian.

May 8. (With Co. Treasurer, Judge, etc., and Board) Jackson county jail,  
Jackson.

- June 9. Eaton county poor-house, Charlotte.  
 " 10. Cass county poor-house, Cassopolis.  
 " 11. Berrien county poor-house, Berrien Springs.  
 " 12. Allegan county poor-house, Allegan.  
 " 13. Ottawa county poor-house, Eastmanville.  
 " 17. Genessee county poor-house, Flint.  
 " 18. Shiawassee county poor-house, Corunna.  
 July 10. St. Joseph county poor-house, Sturgis.  
 " 16. Macomb county poor-house, Mt. Clemens.  
 " 17. St. Clair county poor-house, Goodell.  
 " 17. Lapeer county poor-house, Lapeer.  
 " 25. Gratiot county poor-house, Ithaca.  
 " 29. Saginaw county poor-house, Saginaw City.  
 " 30. Gladwin county poor-house, Gladwin.  
 " 31. Osceola county poor-house, Sears.  
 Aug. 4. Mason county poor-house, Lulington.  
 " 2. Wexford county poor-house, Cadillac.  
 " 5. Oceana county poor-house, Hart.  
 " 6. Newaygo county poor-house, Fremont Center.  
 Oct. 1. Sanilac county poor-house, near Lexington.  
 " 2. Huron county poor-house, near Bad Axe.

### STATE INSTITUTIONS.

VISITED AND EXAMINED (WITH THE BOARD) BY COMMISSIONER P. B. LOOMIS, SINCE  
OCT. 1, 1882.

1882.

- Oct. 9. Detroit House of Correction.  
 " 9. Michigan Retreat for the Insane, Detroit.  
 " 10. Eastern Asylum for the Insane, Pontiac.  
 " 11. Institution for Deaf and Dumb, Flint.  
 " 12. State House of Correction, Ionia.  
 " 12. Reform School, Lansing.  
 " 12. School for the Blind, Lansing.

VISITED AND EXAMINED BY COMMISSIONER GILLESPIE (WITH THE BOARD) AFTER  
OCT. 1, 1882.

1882.

- Oct. 9. Detroit House of Correction, Detroit.  
 " 9. Michigan Retreat for the Insane, Detroit.  
 " 10. Eastern Asylum for Insane, Pontiac.  
 " 10. Institution for Deaf and Dumb, Flint.  
 " 12. State House of Correction, Ionia.  
 " 12. Reform School, Lansing.  
 " 12. School for the Blind, Lansing.

1883.

- June 6. Industrial Home for Girls, Adrian.  
 " 7. State Public School, Coldwater.  
 " 7. Michigan Asylum for the Insane, Kalamazoo.  
 " 22. Institution for Deaf and Dumb, Flint.



- July 5. State House of Correction, Ionia.  
 " 8. School for the Blind, Lansing.  
 " 17. State House of Correction, Ionia.  
 Aug. 17. State House of Correction, Ionia.  
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 3. Detroit House of Correction, Detroit.  
 " 3. Michigan Retreat for the Insane, Detroit.  
 " 3. Little Sisters of the Poor, Detroit.  
 " 3. Home for the Friendless, Detroit.  
 " 3. Thompson Home for Aged Women, Detroit.  
 " 4. Wayne County Asylum for the Insane, Wayne.  
 " 4. State Prison, Jackson.  
 May 7. School for Deaf and Dumb, Flint.  
 " 8. State Prison, Jackson.  
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.  
 " 13. Industrial Home for Girls, Adrian.  
 " 13. State Prison, Jackson.  
 " 14. Eastern Asylum for Insane, Pontiac.  
 " 15. School for Deaf and Dumb, Flint.  
 " 25. State House of Correction, Ionia.  
 " 26. Reform School, Lansing.  
 " 27. School for Blind, Lansing.

STATE INSTITUTIONS VISITED AND EXAMINED SEPARATE FROM THE VISITS WITH  
 THE BOARD BY COMMISSIONER G. D. GILLESPIE.

1882.

- Nov. 5. Sunday, Industrial School for Girls, Adrian.  
 Dec. 24. Sunday, Reformatory, Ionia.

1883.

- Jan. 7. Michigan Asylum for Insane, Kalamazoo.  
 " 14. School for Deaf and Dumb, Flint.  
 Mar. 11. Michigan Asylum for Insane, Kalamazoo.  
 April 15. Sunday, School for the Blind, Lansing.  
 " 15. Sunday, Reform School, Lansing.  
 Aug. 19. Sunday, Michigan State Prison, Jackson.  
 Nov. 29. Thanksgiving Day, Industrial School for Girls, Adrian.

STATE INSTITUTIONS VISITED AND EXAMINED (WITH THE BOARD) BY  
 COMMISSIONER VAN DEUSEN.

1883.

- June 6. Industrial Home for Girls, Adrian.  
 " 7. State Public School, Coldwater.  
 " 7. Michigan Asylum for Insane, Kalamazoo.  
 July 5. State House of Correction, Ionia.  
 " 6. State School for the Blind, Lansing.  
 " 17. State House of Correction, Ionia.  
 Aug. 17. State House of Correction, Ionia.  
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 5. Michigan Asylum for Insane, Kalamazoo.

- May 7. School for Deaf and Dumb, Flint.  
 " 8. State Prison, Jackson.  
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.  
 " 12-13. Industrial Home for Girls, Adrian.  
 " 11. State Prison, Jackson.  
 Sept. 17. Institution for Deaf and Dumb, Flint.

STATE INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER J. J. WHEELER  
 WITH THE BOARD.

1883.

- Jan. 27. Institution for Deaf and Dumb, Flint.  
 July 5. State House of Correction, Ionia.  
 " 6. School for the Blind, Lansing.  
 Aug. 17. State House of Correction, Ionia.  
 Dec. 12. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.  
 " 3. (With Board) Detroit House of Correction, Detroit.  
 " 3. (With Board) Little Sisters of the Poor, Detroit.  
 " 3. (With Board) Home for the Friendless, Detroit.  
 " 3. (With Board) Thompson Home for Aged Women, Detroit.  
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.  
 " 4. (With Board) State Prison, Jackson.

STATE INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER BARBOUR WITH  
 THE BOARD SINCE OCTOBER 1, 1882.

1882.

- Oct. 9. (With Board) Detroit House of Correction, Detroit.  
 " 9. (With Board) Michigan Retreat for the Insane, Detroit.  
 " 9. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 9. (With Board) Institution for Deaf and Dumb, Flint.  
 " 12. (With Board) State House of Correction, Ionia.  
 " 12. (With Board) Reform School, Lansing.  
 " 12. (With Board) School for Blind, Lansing.

1883.

- June 6. Industrial Home for Girls, Adrian.  
 " 7. State Public School, Coldwater.  
 " 7. Michigan Asylum for Insane, Kalamazoo.  
 " 22. School for Deaf and Dumb, Flint.  
 July 17. State House of Correction, Ionia.  
 Aug. 17. State House of Correction, Ionia.  
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 3. (With Board) Detroit House of Correction, Detroit.  
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.  
 " 3. (With Board) Little Sisters of the Poor, Detroit.  
 " 3. (With Board) Home for the Friendless, Detroit.  
 " 3. (With Board) Thompson Home for Aged Women, Detroit.  
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.  
 " 4. (With Board) State Prison, Jackson.  
 " 5. Michigan Asylum for Insane, Kalamazoo.

- May 7. School for Deaf and Dumb, Flint.  
 " 8. State Prison, Jackson.  
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.  
 " 13. Industrial Home for Girls, Adrian.  
 " 13. State Prison, Jackson.  
 " 14. Institution for Deaf and Dumb, Flint.  
 " 25. State House of Correction, Ionia.  
 " 26. Reform School, Lansing.  
 " 27. School for Blind, Lansing.

STATE INSTITUTIONS VISITED AND EXAMINED AFTER OCTOBER 1, 1882, BY SECRETARY W. J. BAXTER,—WITH THE BOARD.

1882.

- Oct. 9. Detroit House of Correction, Detroit.  
 " 9. Michigan Retreat for the Insane, Detroit.  
 " 10. Eastern Asylum for the Insane, Pontiac.  
 " 10. State Institution for Deaf and Dumb, Flint.  
 " 12. State House of Correction, Ionia.  
 " 12. State Reform School, Lansing.  
 " 12. State School for Blind, Lansing.  
 Nov. 5. Industrial Home for Girls, Adrian.  
 " 6. Industrial Home for Girls, Adrian.  
 " 7. Industrial Home for Girls, Adrian.

1883.

- Jan. 7. Michigan Asylum for Insane, Kalamazoo.  
 " 14. School for Deaf and Dumb, Flint.  
 Mch. 20. State House of Correction, Ionia.  
 " 21. State House of Correction, Ionia.  
 " 27. Reform School, Lansing.  
 April 15. Reform School, Lansing.  
 " 15. School for Blind, Lansing.  
 May 9. Eastern Asylum for Insane, Pontiac.  
 June 4. State House of Correction, Ionia.  
 " 6. Industrial Home for Girls, Adrian.  
 July 5. State House of Correction, Ionia.  
 " 6. School for the Blind, Lansing.  
 " 17. State House of Correction, Ionia.  
 Aug. 17. State House of Correction, Ionia.  
 " 19. State Prison, Jackson.  
 Oct. 15. Detroit House of Correction (with H. H. Hart, Secretary of Minnesota State Board of Charities.)  
 " 16. Eastern Asylum for Insane (with H. H. Hart, Minnesota), Pontiac.  
 " 17. School for the Blind (with H. H. Hart, Minnesota), Lansing.  
 " 17. Reform School (with H. H. Hart, Minnesota), Lansing.  
 " 17. State Public School (with H. H. Hart, Minnesota), Coldwater.  
 " 30. Reform School (with H. H. Hart, Minnesota), Lansing.  
 Nov. 29. Industrial Home for Girls, Adrian.  
 Dec. 9. Michigan Asylum for Insane, Kalamazoo.  
 " 13. State House of Correction, Ionia.  
 " 13. State Public School, Coldwater.  
 " 20. State Public School, Coldwater.

1884.

- Jan.** 2. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 3. (With Board) Detroit House of Correction, Detroit.  
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.  
 " 3. (With Board) Little Sisters of the Poor, Detroit.  
 " 3. (With Board) Home for the Friendless, Detroit.  
 " 3. (With Board) Thompson Home for Aged Women, Detroit.  
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.  
 " 4. (With Board) State Prison, Jackson.  
**May** 7. (With Board) School for Deaf and Dumb, Flint.  
 " 8. (With Board) State Prison, Jackson.  
**Aug.** 11. (With Board) Michigan Asylum for Insane, Kalamazoo.  
 " 13. (With Board) Industrial Home for Girls, Adrian.  
 " 13. (With Board) State Prison, Jackson.  
 " 14. (With Board) Eastern Asylum for Insane, Pontiac.  
 " 15. (With Board) School for Deaf and Dumb, Flint.  
 " 25. (With Board) State House of Correction, Ionia.  
 " 26. (With Board) Reform School, Lansing.  
 " 27. (With Board) School for Blind, Lansing.  
**Nov.** 29. Industrial Home for Girls, Adrian.  
**Dec.** 9. Michigan Asylum for Insane, Kalamazoo.  
 " 13. State House of Correction, Ionia.  
 " 13. State Public School, Coldwater.  
 " 20. State Public School, Coldwater.

1884.

- Jan.** 5. Michigan Asylum for Insane, Kalamazoo.  
 " 6. Michigan Asylum for Insane, Kalamazoo.  
 " 7. Michigan Asylum for Insane, Kalamazoo.  
 " 29. Industrial Home for Girls, Adrian.  
 " 30. School for the Blind, Lansing.  
**Feb.** 3. School for the Blind, Lansing.  
 " 3. Reform School, Lansing.  
**Mch.** 17. State Public School, Coldwater.  
**May** 9. School for Blind, Lansing.  
 " 9. Reform School, Lansing.  
**Aug.** 11. Michigan Asylum for Insane, Kalamazoo.  
 " 13. State Prison, Jackson.  
 " 14. Eastern Asylum for Insane, Pontiac.  
 " 15. Institution for Deaf and Dumb, Flint.  
 " 25. State House of Correction, Ionia.  
 " 26. Reform School, Lansing.  
 " 27. School for Blind, Lansing.

## FOREIGN INSTITUTIONS.

VISITED AND EXAMINED BY COMMISSIONER GILLESPIE.

1883.

- Oct.** 1. Western House of Refuge, Morganza, Penn.  
 " 7. State Penitentiary, Eastern District, Philadelphia, Penn.  
 " 7. House of Refuge, Philadelphia, Penn.

- Oct. 19. Breed Orphan Asylum, Philadelphia, Penn.  
 " 20. School for the Deaf and Dumb, Philadelphia, Penn.  
 " 20. County Jail, Philadelphia, Penn.

FOREIGN INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER JOHN J. WHEELER.

1883.

- July 17. (Reported) State Asylum for Criminal Insane, Auburn, N. Y.  
 " 17. (Reported) State Prison, Auburn, N. Y.

1884.

- Sept. 8. (With Com. Barbour) National Prison Association, Saratoga, N. Y.  
 " 8. (With Com. Barbour) Charity Organization Society, New York City, N. Y.  
 " 13. (With Com. Barbour) Jefferson Market Jail, New York City, N. Y.  
 " 15. (With Com. Barbour) Blackwell Island Penitentiary, New York City, N. Y.  
 " 16. (With Com. Barbour) New York State Prison, Sing Sing, N. Y.  
 " 18. (With Com. Barbour) New York Reformatory Prison, Elmira, N. Y.  
 " 19. (With Com. Barbour) Buffalo jail, Buffalo, N. Y.

FOREIGN INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER LEVI L. BARBOUR.

1884.

- Sept. 8. Attended (with Com. Wheeler) meeting of National Prison Association, Saratoga, N. Y.  
 " 8. Examined (with Com. Wheeler) Charity Organization Society, New York City, N. Y.  
 " 13. (With Com. Wheeler) Jefferson Market Jail, New York City, N. Y.  
 " 15. (With Com. Wheeler) Blackwell Island Penitentiary, New York City, N. Y.  
 " 16. (With Com. Wheeler) State Prison, Sing Sing, N. Y.  
 " 18. (With Com. Wheeler) Reformatory Prison, Elmira, N. Y.  
 " 16. (With Com. Wheeler) Buffalo jail, Buffalo, N. Y.

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CONVENTIONS AND CONFERENCES.

ATTENDED BY COMMISSIONER GILLESPIE.

1882.

- Dec. 5-6. Conference of County Agents and Convention of Board of Corrections and Charities, Jackson.

1883.

- Jan. 24-5. Convention of Superintendents of the Poor, Lansing.  
 July 22. Convention of the Board of Health, Muskegon.  
 Sept. 24-8. National Conference of Charities, Louisville, Ky.  
 Dec. 13-14. Convention of Board of Health, Ionia.  
 " 18-19. Conference of County Agents and Convention of Board of Corrections and Charities, East Saginaw.

1884.

- Feb. 12-14. Convention of Superintendents of the Poor, Ann Arbor.

## BOARD OF CORRECTIONS AND CHARITIES.

## ATTENDED BY COMMISSIONER J. J. WHEELER.

1883.

Dec. 5-6. Conference of County Agents and Convention of Board of Correction and Charities, Jackson.

Jan. 24-5. Convention of Superintendents of the Poor, Lansing.

Dec. 18-19. Conference of County Agents and Convention of Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of the Poor, Ann Arbor.

## ATTENDED BY COMMISSIONER LEVI L. BARBOUR.

1882.

Dec. 5-6. Conference of County Agents and Convention of Board of Corrections and Charities, Jackson.

1883.

Jan. 24-5. Convention of Superintendents of Poor, Lansing.

Sept. 24-8. National Conference of Charities, Louisville, Ky.

Dec. 13-14. Convention of State Board of Health, Ionia.

“ 18-19. Conference of County Agents and Convention of State Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of Poor, Ann Arbor.

## ATTENDED BY SECRETARY W. J. BAXTER.

1882.

Dec. 5-6. Conference of County Agents and Convention of State Board of Correction and Charities, Jackson.

1883.

Jan. 24-5. Convention of Superintendents of Poor, Lansing.

Sept. 24-8. National Conference of Charities, Louisville, Ky.

Dec. 13-14. Convention of State Board of Health, Ionia.

“ 18-19. Conference of County Agents and Convention of State Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of Poor, Ann Arbor.

Apr'l 17-18. Convention of State Board of Health, Hillsdale.

# RECOMMENDATIONS RELATING TO LEGISLATION.

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Extract from Section 9887, Howell's annotated statutes:

Said board shall report in writing to the Governor, fully, the result of their investigations, together with such other information and recommendations as they may deem proper, including their opinions and conclusions as to the necessity of further legislation to improve the condition and extend the usefulness of the various State, county, and other institutions by them visited.

A portion of the annual report of Warden E. B. Pond, of the Jackson Prison, to the Board of Inspectors, is here inserted, and many of its suggestions heartily approved by the Board of Corrections and Charities. Where the Board differs from Mr. Pond, or has anything to add on the matters mentioned by him, references will be found to foot-notes at the bottom of the page.

## PRISONS.

Though not, perhaps, within the prescribed line of a Warden's annual report, I desire to indicate what seem to me some defects in the statutes relative to this prison, and the government and discipline thereof, and in pointing out such defects, to recommend the necessary legislation to cure them.

1. Section *four* of the prison law names six years as the term of office of an inspector, and section *five* fixes the Warden's term of office at two years. Neither section prescribes the date of the beginning of such term. Commissions are, therefore, issued under a general statutory provision dating from the first day of January in which the appointment for a full term may be made. Such commissions expire on the day before the Governor who is to appoint their successors comes into office. The result is that an inspector or warden holds by sufferance for weeks or months before a new appointment is made, and his successor takes office with a commission dating back weeks or months. An amendment of the law so as to make the term of office of both inspector and warden begin on the first day of April after his appointment would give a new Governor time to look the field over and not force him to a nomination in the early days of his term, and would also give the warden whose term is to expire a definite date to which he can work in closing up the business of his term. And more important, the incoming warden would be given time to acquire some knowledge of the duties of his office. The organic act of the Detroit House of Correction requires the appointment of the superintendent "to be made at least three months before the expiration of the term then pending."\*

2. Section *six* gives the appointment of deputy warden clerk, physician, and chaplain to the Board of Inspectors, and of all other officers to the warden. At the State

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\* The Board of Corrections and Charities is of the opinion that the wardens of our prisons should be appointed by the Board of Inspectors or managers, and that they should hold office during good behavior. If added to this the Board in charge were to be made non-partisan and composed of men having large experience with prisons, and deeply and especially interested in the subject of penology and prison reform, we might expect improvements and successes in this branch of the public service to keep pace with those made in late years by our insane asylums and hospitals. The great difficulty is that offices and places connected with our prisons are too frequently used to reward political friends, and our prisons sometimes managed as if the principal object in view was to make money for the State, regardless of effect on the convicts.



House of Correction the above named officers are all appointed by the warden, subject to the approval of the Board of Managers. The same rule prevails at the Detroit House of Correction, and should prevail at this prison. It is patent that where subordinate officers do not in the least feel that the warden has both the appointing and dismissing power, there may be a lack of harmony in the administration of the prison affairs, an individual independence clearly subversive of discipline. Under well defined rules and restrictions the warden of a prison should be its head, and his subordinate officers should be responsible to him, and, for cause, subject to removal by him, as he is responsible to the appointing power. This recommendation is not made in consequence of any personal experience, but because it is eminently right, and may sooner or later be found absolutely necessary to the peace or success of some future warden.

3. Section sixteen provides that the inspectors shall make a detailed annual report to the Governor. Act No. 206 of the session laws of 1881, to provide for the uniform regulation of certain State institutions—penal institutions included—requires only biennial reports covering the operations of the two fiscal years closing on the thirtieth day of September preceding the regular sessions of the Legislature. There seems to be no good reason why this institution should report annually, and all the other State institutions, charitable, penal, and reformatory, biennially only. I suggest asking the amendment of the section cited so as to render an annual report in detail unnecessary.

4. No Board of Inspectors having as yet been able to interpret section forty, or to adopt any rules to put its provisions in force, is not its repeal desirable?

5. It is found impossible to correctly compute the good time a convict may make under the provisions of section forty-one, as the allowance for no single year can be apportioned by the month, as contemplated by the section without leaving a fraction of a day. In the following redraft of the section, this defect is cured, and other desirable and important amendments are also embodied:

**SECTION 41.** The warden shall cause a record to be kept of each and all infractions of the rules of discipline by convicts, with the names of the persons so offending and the date and character of each offense, which record shall be placed before the inspectors at each regular meeting of the board, and every convict who shall have no infraction of the rules of the prison or laws of the State recorded against him, shall be entitled to a reduction from his sentence as follows: During the first and second years of his sentence, five days for each month; during the third and fourth years, six days for each month; during the fifth and sixth years, seven days for each month; during the seventh, eighth, and ninth years, nine days for each month; during the tenth, eleventh, twelfth, thirteenth, and fourteenth years, ten days for each month; during the fifteenth, sixteenth, seventeenth, eighteenth, and nineteenth years, twelve days for each month; and from and including the twentieth year up to the period fixed for the expiration of the sentence, fifteen days for each month. The inspectors may by general rule, subject to amendment from time to time, prescribe how much of the good time carried under the foregoing provision, a convict shall forfeit for more than one infraction of the prison rules in any one month; and for any serious act of insubordination, attempt to escape, or escape, the inspectors may, by special order, take away any portion or the whole of the good time made by any convict up to the date of such offense. The warden, in computing the diminution of time for those convicts now in prison, shall allow them the good time made up to the time this act takes effect, in accordance with the provisions of law previously in force, and thereafter it shall be computed in accordance with the provisions of this section. Whenever a convict has been committed under several convictions, with separate sentences, they shall be considered as one continuous sentence in the granting or forfeiting good time: *Provided*, That a convict who shall be serving a second term in said prison, shall be allowed for the several periods in the order named above, two, three, four, five, six, seven, and eight days as good time, and no more; and if any convict has already served a second term in said prison he shall be allowed no good time, but shall be held until the full completion of his sentence: *Provided further*, That each convict who, because of good time earned under the foregoing provisions, may be discharged from prison before the expiration of the full term of imprisonment imposed upon him by the court, shall be considered in the custody of the warden until the expiration of said full term, and the said warden may, by virtue of said custody, send any convict so discharged, in charge of an officer to be designated by himself, to the place of his conviction, or to his residence, if within the State: *And provided further*, That no convict who was not an actual resident of the city of Jackson at the time of his conviction and sentence, shall, during the time he is by the above proviso in the custody of the warden, remain within said city of Jackson, without the consent of said warden, and if any such convict shall be found drunk or disorderly within said city before the expiration of his full term of sentence, the said warden may cause his arrest, and may confine him in said prison until the expiration of his full term of sentence, subject to the rules of discipline prescribed for the regulation of said prison.

No one who has observed the habits of many of the convicts who remain in Jackson after their discharge, can question the desirability, justness, or importance of the last above proviso. The streets of Jackson are constantly infested by idle and dissipated discharged convicts, with no visible means of support, who make it their business to watch for the discharge of other convicts, entrap them into drinking or gambling holes, and aid in robbing them of the money paid to them, either as a gratuity or for overwork. Neither can the constitutionality of the proviso be questioned on any tenable ground. The good time offered convicts in the preceding sections is not a right to which any law entitles them, but it must be earned, and the



same statute which gives the convict the privilege of shortening his sentence imposed under another statute may prescribe and limit the conditions, may require correct conduct, and obedience to law during the full term of sentence, whether within the prison walls or outside of them. The discharge in advance of the completion of such full term should only operate as a ticket of leave, and it might be well to extend the field of good conduct beyond the limits of the city of Jackson.

The "indeterminate sentence," now so popular with the advocates of prison reform, recognizes the principle on which the above proviso is based, only applying it in a different manner.

6. The organic law of the prison (Sec. 57) seems to contemplate the payment, to convicts, by contractors, for overwork. Large numbers of convicts at work directly for the State, and working as faithfully as the convict employed on contracts, have no opportunity to earn anything for themselves. The board of inspectors have recognized the injustice of such discrimination, but have been unable to find any warrant of law for its remedy. The Legislature, if asked to do so, will doubtless confer the authority by attaching a proviso to Section 44, as follows:

*Provided*, That the inspectors may, on the recommendation of the warden, establish a task, or day's work, for any convict, or convicts employed on State work, when the nature of the work shall permit, and may direct payment to be made to such convicts for overwork, subject to forfeiture for gross misconduct or willful violation of the rules of the prison.

7. Section *forty-eight* should be so amended as to read as follows:

Sec. 48. The warden shall also have authority, under such regulations as the inspectors may adopt, to employ convicts in quarrying stone in the erection or repairs of the buildings or walls of the prison, in the prison coal mine, or the prison farm, or at any industry for the State, or on account of the prison, outside the prison walls.

Section *forty-nine* is imperfect, and should be amended by inserting after the word "convict," in the first line, the words, "placed at work outside the prison walls, by direction of either the inspectors or the warden." Convicts now have the impression that keepers in charge of them outside the walls have no right to use any force to prevent them from escaping, and that a dozen or more may make off at once fearless of firearms in the hands of guard or keeper, and confident of the sympathy, if not the assistance of citizens near at hand. Keepers might well be empowered to command the aid of citizens in such cases.

8. I would suggest an amendment to Section *fifty-seven* by attaching thereto the following proviso:

*Provided*, That instead of paying to a discharged convict any moneys due him for overwork, or the sum of ten dollars or under above allowed, the warden may, in his discretion, expend said moneys and allowance, or such portion thereof as may be necessary, in paying the fare of said convict to his home or place of destination.

It is a lamentable fact that in too many cases, discharged convicts find their way to the nearest saloon, spend all their money for drink or in gambling, and the same day, or the next morning, turn up in the city lock-up, followed by ten days in jail or a ticket for ninety days to the State House of Correction and Reformatory at Ionia. This is sufficient reason for the amendment proposed to Section *forty-one*. Should the Legislature provide for the appointment of a State agent to care for discharged convicts, as was proposed by House Bill No. 304 of the session of 1883, all moneys due convicts under the provisions of Section *fifty-seven*, and all gratuities, should be paid over to such agent at the time of their discharge. Such an agent, under proper restrictions, might do a good work in aiding discharged convicts who have not permanently attached themselves to the criminal class, to establish themselves in some honest employment. \*

9. I unhesitatingly and earnestly recommend the repeal of section *fifty-nine*, and

\* It would undoubtedly be a matter of economy to the State to have such a special agent for discharged convicts. Even if few permanent reforms were effected, if the persons assisted to employment did eventually drift back into prison, the terms of their outside lives would be much longer, the commission of offenses by them delayed and much more infrequent, and thus the State would be saved a large amount of money in costs and expenses of conviction. The information which it would be the duty of such agent to gather, and the records of the subsequent conduct of discharged criminals would be of much value as statistics and of great interest to those interested in sociology; but more than all the simple fact that a discharged convict knows that at the same time a friendly interest is taken in providing him with work his whole future life is subject to surveillance if he persists in bad associations and evil doings will certainly have a powerfully deterring effect.

Judge I. W. Henry, in a recent paper upon this subject, says: "The State has no right to turn loose upon society hundreds of criminals annually, aggregating thousands in a decade, upon whom she has placed a brand which effectually excludes them from the confidence of their fellow-men, making no provision whatever by which they can earn an honest living, virtually graduating them into crime, and setting them at liberty that they may prey upon society.

"The State has no right to inflict such a curse upon its communities, and while and where this curse is pursued, there is nothing inexplicable in the fact that crime is on the increase."

the substitution of a section prohibiting the sale of admission tickets to visitors. This may involve a financial loss to the prison and cause some dissatisfaction on the part of a curious public. Not one in a hundred of the visitors who purchase tickets and make the brief round of the shops and cell blocks gains any valuable information, is improved in morals, or the better appreciates the "exceeding sinfulness of sin," or the criminality of the convict he sees at work, while the constant influx of visitors breeds discontent, disorder, and disposition to violate the prison rules. Not all visitors come with good intentions, and the "crook" who pays the fee and makes the round, signals here and there a convict, and despite the watchful eye of the conductor, gets and gives information that obstructs the true work of the prison. It is clearly my opinion—it may not be the opinion of your board or of the Legislature—that when a convict enters the prison walls his intercourse with the outside world, save with members of his own immediate family, should be cut off. Correspondence with so-called "friends"—a wide embracing word in convict vocabulary—should not be permitted. Nor should he receive visits from old associates or "pals" of either sex, disguised as "cousins," or be placed on exhibition as a curiosity or a wild beast. If inclined to reform he will shrink or revolt at being daily looked over by lines of visitors, and if he has so lost the feeling of self-respecting manhood as to court observation and stare at visitor after visitor day after day, he should be denied that pleasure.\*

10. Some amendment ought to be made to section sixty-two with the view to securing a more speedy removal of sentenced prisoners from the county jails to the State prison. It is no uncommon thing for sentenced prisoners to remain in jail from two to four weeks before removal, in idleness and in free and demoralizing association with other prisoners, as well as with visitors of a class who should not be admitted to the jail,—their criminal associates. In their interval, prison life and prison regulations are discussed, schemes for irregular correspondence and other violations of prison rules concocted, and not infrequently other crimes planned. Prompt removal to prison will promote the good of the prisoner himself and aid the discipline of the prison.

11. If section sixty-four could be amended so as to provide for auditing sheriff's bills for "conveying convicts to the State prison" by the county boards of supervisors instead of from the State treasury, economy would be promoted. This change made, a sheriff would scarcely venture to give three of his fellow citizens a pleasure trip to Jackson to assist him in removing three or four meek prisoners; nor would he make trips on two or three successive days, with a single prisoner at a time, the prisoners having been sentenced at the same date. A sheriff should be and is entitled to reasonable assistance, but it is not too much to say that gross abuses under this section are not infrequent.†

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\* Mr. Eugene Smith, an authority upon prison management, says: "The disgrace and unknown horrors of imprisonment have prevented many a man from crime when his moral principles would have been altogether too weak to resist temptation. To foster this salutary influence of the prison upon society is an object of grave importance; and for its attainment it is necessary that the prison regime should be extremely rigorous: *it is imperative that the seclusion of convict life should be closely guarded from contact with the outside world, so that public familiarity with it may not weaken its impressiveness upon community.*"

Nor should friends be allowed to send provisions or other presents, excepting photographs and other keepsakes to convicts, and still less should convicts be allowed, through deputy wardens or otherwise, to purchase supplies, delicacies or other things for themselves. Such things are subversive of good discipline, create jealousies and discontent on the part of others, and afford opportunities for assistance in escaping for which there is no compensating good result.

† It would be much more economical for the State, and avoid many abuses on the part of sheriffs and their deputies, aside from those mentioned by Warden Pond, were it made the duty of an officer of the prison to bring in prisoners from the county jails on notice of conviction by the clerk of the court.

NOTE.—It has been suggested that the board of inspectors of the State prison and the board of managers of the State House of Correction and Reformatory at Ionia be united into one board having charge of both prisons. Governor Begole favors it, and it meets the hearty approval of the Board of Corrections and Charities.

The advantages of a single board are obvious to one acquainted with both prisons. It frequently happens that one prison is overcrowded while the other is far from full. Under the law, as it now stands, prisoners might be transferred, but the two boards, as might naturally be expected, do not meet together or agree upon transfers. Prison work might be often advanced if the men required could be transferred from one prison to the other.

It is sometimes supposed that one is a prison and the other a reformatory, and that the difference which might naturally be expected to exist between the two institutions would militate against such transfers, and that such unity of interest as would naturally exist if they were both under one board, would be an objection. It is, however, admitted by the wardens of both prisons, that practically the one is no more a reformatory than the other. The fact of such difference, however, if it did exist, would be a strong argument for the union of the two under one management, as facilitating the gradation and classification of prisoners which now exists only in theory.

The economical advantages of such a united board ought not to be lost sight of.

In the purchase of a large amount of supplies of food, clothing, etc., at one time, enough to

The following recommendations were received from Warden D. R. Waters, of the State House of Correction and Reformatory, at Ionia, too late for action by the Board of Corrections and Charities, but as same are already covered by previous recommendations, and most, if not all, have heretofore received the approval of the Board, they are inserted.

*Ionia, Michigan, November 13th, 1884.*

*RE. Rev. Geo. D. Gillespie, Chairman State Board Corrections and Charities :*

DEAR SIR:—I have the honor to submit the following as a summary of the general suggestions of changes in the laws relating to this prison, that I deem important.

1. The test of age for admission, as set forth in Section 12, Act 122, Laws of 1881, should be repealed, and courts of record be invested with full authority to sentence here regardless of age for all crimes less than murder, according to the antecedents of the convict.

2. All justices of the peace should be deprived of the power to sentence to this or any other prison for inferior crimes. That power should be vested solely in a special justice at each county seat, continuously in session.

3. All men thus sentenced for inferior crimes should not be sentenced entirely to this prison, but in part to the State prison, no sentence to be less than six months, nor more than one year.

4. A discharge agent for the State, or one for each prison, should be created to obtain employment for worthy convicts at expiration of sentence.

5. The contract system should be abolished, and convicts employed at hard labor on state account, with reasonable advantages for overwork.

Your truly,

D. R. WATERS,  
Warden.

We further invite the attention of the Legislature to the Act organizing the reformatory at Ionia, and that either measures be taken to stop the violation of that law in the admissions to that institution as to age, or else that the restriction as to age be removed, and we call attention to our report on that institution.

It has also become a matter of conviction with this board that great wrongs have arisen, and are still arising, out of the present system of taking prisoners convicted to the different institutions for confinement, and we believe that much benefit will accrue from so changing the law, that an officer belonging to the prison to which the party is sentenced, shall convey the prisoner from the county where tried to the place of punishment.

#### PARDONS.

There has been a growing belief that pardons, with all their responsibilities and cares, in connection with political and other matters, should be placed in the hands of a board, and that the Governor should not be called upon to assume the responsibility, and wherever the question has been thoroughly discussed and examined, we believe it has resulted in the creation of a board of pardons.

It is difficult at times to overcome the prejudices of people based upon local practice and customs, but they should not stand in the way of the attempt at reform. We would invite the attention of the Legislature to an act passed by the State of Connecticut in 1883, establishing a non-partisan board of pardons, and we are advised by men acquainted with its workings in that State, that it has steadily grown in favor with all, even those who were at first opposed to it, and we recommend such an act in this State.

both prisons, the board would practically have the advantage of wholesale over retail rates, and especially if the prisons are to be conducted on the State account plan in the purchase of stock and the sale of manufactured articles, the board would have a very marked advantage over the present method of conducting business.

## JAILS.

The board, after full examination, earnestly recommend the following changes in the statutes:

Section 2544 and section 2840 provide for use of county jails for confinement of persons liable to imprisonment under the ordinances of the city or village in which a jail may be. Practically every one put into jail under these statutes are those charged with being drunk, and the vilest of tramps, nearly all for a night, or two or three days. The jails are small, all confined are compelled to congregate and live together. The jailer gets large fees the temptation to arrest such is great; the jail, its beds, and bedding are kept filthy. To compel one confined and held for trial to associate with such, and occupy the beds slept in by such tramps and drunks is outrageous. For this class cities and villages should have their own lock-ups.

We would suggest the propriety, and even necessity of providing by law for some State officer to regulate the construction of county jails hereafter built. If a system of workhouses shall be adopted as recommended by this board, it can be readily seen that jails will be of less importance as places of confinement than they are now. And as a part of the management of jails we respectfully ask the attention of the Legislature to some plan for making the custodian of the jail a permanent officer, who shall be appointed by the board of supervisors of the county, and be removable for cause by the circuit judge, and who thereby shall be responsible for neglect in office, and can be removed.

The law should be amended so as to require the jail to be enclosed with jail yard by adding to section 8 (§ 480) the following:

"And surround said jail, or the portion thereof in which prisoners are confined, with a wall or tight board fence enclosing therewith a yard for the employment of prisoners undergoing sentence."

All convicts in jails should be required to work, and section 23 (§ 9434½) should be amended as follows:

All persons undergoing sentence confined in any county jail shall be kept constantly at hard labor at an average of not less than ten hours a day (Sundays and other legal holidays excepted) unless incapable of laboring by reason of sickness or other inability.

To section 75 (§ 585) should be added the following:

"And it shall be the duty of the sheriff to keep all persons under sentence confined in the jail of his county at hard labor at an average of not less than ten hours a day (Sundays and other legal holidays excepted) unless incapable of laboring by reason of sickness or other inability; and the sheriff shall be entitled to compensation for the board or keep of such prisoners undergoing sentence for such days only as he shall keep them at hard labor as aforesaid, and Sundays, other legal holidays, and such days as such prisoners by reason of sickness or other inability are unable to labor.

## DISTRICT WORK-HOUSES.

For the confinement and punishment of the large class made up of tramps, vagrants, prostitutes, and those arrested under the general charge of "drunk and disorderly," a change is demanded. The State has outgrown the primitive provisions of law. The criminals above classed are now sent to the county jails, Ionia "Reformatory" (?), or Detroit House of Correction. There should be provided workhouses, erected and supported by a union of counties, so that there shall be in each, at least one considerable town, and the population of each district shall be about equal. There should be at



least three such districts at once, one in which is Kent county, one in which are Saginaw and Bay counties, and one in the upper peninsular. Two other districts might be made with good results. All persons now sent to county jails and city lockups after conviction, all now authorized to be sent to Ionia for ninety days or less, all now authorized to be sent to Detroit, from within the respective districts, should be sent to these workhouses, and all now kept in county poor houses, who are able to work, should be sent to these workhouses.

#### SUPPORT OF POOR.

Any one examining the statistics of the State with regard to the support of the poor will readily discover that what is called outdoor relief has grown to an amount too large. This, it is thought, arises from the statute allowing supervisors to give outdoor relief. It is believed that this power should be taken away, and that the only authority authorized to take care of or support paupers should be the county superintendents of the poor.

#### THE STATE INDUSTRIAL HOME FOR GIRLS.

The recommendation is made that the law, "Medical and surgical treatment of dependent children at the university hospital," sec. 1813 and 1816, be so amended that girls from this institution may receive treatment at the expense of the State.

That the law (§ 9840), line 2, be amended, after "admission" insert "or continuance in." After "may" insert "with the consent of the circuit or probate judge of the county from which she was sent." So as to read "Any girl who may be found incorrigible or an improper subject for admission to 'or continuance in' said institution, may, 'with the consent of the circuit or probate judge of the county from which she was sent,' be returned by the Board to the court or magistrate by whom said girl was committed," etc.

#### STATE PROVISION FOR IDIOTS AND IMBECILES.

Legislative attention has already been directed to the subject of State provision for the care of idiots and imbeciles. At the tenth annual convention of the "Superintendents of the Poor and Union Association," the following preamble and resolution, unanimously adopted at a meeting of the board of supervisors of Houghton county held January 8, 1883, was presented:

"WHEREAS, A convention of the county superintendents of the poor of the State has been called to meet at Lansing on Tuesday, January 23, 1883, at which sundry questions are to be discussed pertaining to the duties of such officers; therefore,

"Resolved, That we earnestly recommend that some immediate effort be made by your honorable body in convention assembled to represent to the Legislature of this State the necessity of taking action looking to the proper care and maintenance of the idiotic dependent children in county poorhouses in this State, for whose provision and care no adequate means are at present provided."

By vote of the convention the foregoing resolution was recommended to the favorable consideration and action of the Legislature. On page 14 of the published proceedings of the convention above referred to, will be found an interesting communication from Dr. John W. Falley, of the board of Superintendents of the Poor of Hillsdale county, upon the same subject.

At the ninth annual convention of the Superintendents of the Poor and Union Association, held at Pontiac January 17-19, 1882, the following preamble and resolution, after full discussion, were adopted by a nearly, or quite unanimous vote. (Page 27 of published proceedings):

**WHEREAS**, According to the census of 1874 there were in the State 648 idiots, and by the report of the Superintendents of the Poor for the year ending September 30, 1881, 221 idiots were in poorhouses; and

**WHEREAS**, The feeble-minded children are susceptible of physical and mental improvement under instruction; and the adults need special care; and

**WHEREAS**, Several States have made provisions for this class of unfortunates; therefore

*Resolved*, That this convention regard a school and asylum for the feeble-minded a necessary addition to our charitable institutions, and urge upon the Legislature action leading to its early establishment.

At the second annual conference of county agents and convention of the Board of Corrections and Charities, held at East Saginaw, December 18 and 19, 1883, Thomas L. Jackson, Superintendent of the Poor for Saginaw county, presented a preamble and resolution on the subject, which after full discussion and amendment were adopted, as follows:

**WHEREAS**, It appears from the compiled statement of the reports of the Superintendents of the Poor, that in nearly every poor-house in the State a greater or less number of idiots are supported, who are sometimes as difficult to manage and care for as insane persons, who mingle together often without any restraint, the result being an increase of that class of unfortunates through natural causes; and

**WHEREAS**, It ought to be the duty and humane policy of the State to care for and provide a safe retreat for idiots of both sexes and all ages; therefore

*Resolved*, That the State Board of Corrections and Charities be, and they are hereby requested to present the subject matter to the Governor of this State, and urge upon him the necessity of recommending the next Legislature to take the matter under consideration, and provide the means for building an asylum for idiotic and feeble-minded.

To these appeals of county officers for the establishment of a system of State provision for idiots and imbeciles, this board has little to add beyond an expression of cordial and earnest endorsement. The county officials assembled at these annual conventions are entirely familiar with the condition of our poor-houses and their inmates. They know whereof they speak, and in the action taken were moved by a conviction of the entire unfitness of county poor-houses as places of detention for many of this class of defectives. A certain number, it is true, are very easily led to employ themselves to the extent of their capacity, often make themselves quite useful, and are in every respect as comfortable at the county poor-house as they can be made anywhere. Others are entirely helpless, and not a few are in a condition of extreme degradation, their repulsive appearance, bestial habits, and unnatural cries rendering their presence almost intolerable. To secure to these proper attention is impossible; indeed, very few poorhouses have special apartments for their occupancy, or any suitable appliances for their care. The consequence is entire neglect, and even those whose condition on admission is susceptible of improvement gradually sink into a state of utter wretchedness.

Imbecile females of child-bearing age are also objects of continual solicitude to county officers, and despite all the watchfulness exercised, when of a fair degree of constitutional vigor, occasionally become pregnant, and thus add to the number of dependents for life-long support at public charge. In 1878, the Legislature of New York made special provisions for adult idiotic and feeble-minded females at an experimental custodial asylum. The New York State Board of Charities in its report for 1880, in referring to this institution, says:

"It now gives shelter to about one hundred inmates of the class for which it was intended, all of whom have been transferred from various poorhouses and almshouses of the State. The institution affords complete protection to its inmates, and thoroughly trains them to industrial pursuits; and as the cost of maintenance and

care exceeds but little, if any, that of the poorhouses and almshouses for the same class, it can no longer be regarded as experimental."

It is, however, in private families that the want of some system of State provision for this class of defectives is most keenly felt, and in the direction of family degradation is often most disastrous in effect. In the humbler walks of life, the birth of an idiotic or imbecile child often dates the beginning of a downward course which ends in the disintegration of the family. Each year of its growth adds to the burden. In the engrossing care its safety demands, the other children are more or less neglected, household duties are necessarily slighted, the home loses its attraction, the parents become disheartened, and the ultimate disruption of the family with the transfer of some of its members to the list of dependents is a frequent result.

To families more favorably circumstanced as regards the possession of property, the affliction is quite as severe. To conceal it from observation, social intercourse is often restricted to a very small circle of intimate friends. Constant watchfulness is required to guard the child from injuring and being injured, and many mothers have fallen under their consuming and fruitless cares, victims to a devotion which accomplishes absolutely nothing so far as its object is concerned.

It remains for the Legislature to decide upon the question of making the provision recommended, and also, either directly or by commission, to determine its extent and character. This Board, however, may be permitted to say that it sees no necessity for the erection of extended and costly buildings. In architectural arrangement, the institution shall be perfectly adapted to its intended purposes, and should be equipped with all the appliances necessary to their full attainment. It should be thoroughly constructed, and as nearly fire-proof as possible.

To decide what these purposes should be and the means whereby they may be best attained, is the first step, and in making this decision the experience of other institutions may be taken as a guide. It is perhaps established that the anticipated results, immediate and remote, of efforts looking mainly to intellectual development were not fully realized. The results following the employment of simple industries as elevating and educational agencies seem to have been more satisfactory. These, conjoined with the personal care, order, regulated daily life, and the discipline of a well-managed institution, as illustrated in their influence upon imbecile and demented patients at our asylums for the insane, are the agencies likely to prove most effective in the larger proportion of cases.

The next important step to be determined is the comprehensiveness of the system of provision. Those for whom relief is most pressingly desired, are the lower grade of idiots, and adult female idiots and imbeciles. At the same time the higher grade of idiots—those classified as *teachable*—claim attention; and it is doubtless true, that the largest returns for efforts bestowed, so far as elevation and actual evidence of intellectual development are concerned, are to be expected in the education of this class. The point here to be determined is the extent to which the several classes of idiots and feeble-minded may be associated in an institution.

It is not necessary to enlarge upon the claim of this class of defectives. State provision for their care and maintenance is asked, and this Board earnestly endorses the appeal.

## COUNTY AGENTS.

We would recommend that the law establishing a State agency for the care of juvenile offenders be amended as follows:

1. Amend the title so as to refer to juvenile offenders and dependents.
2. Amend section 1 so that the appointment of agent shall be by the Governor on the recommendation of the Board of Corrections and Charities.
3. Amend so as to give larger compensation in some of the more populous counties, where the duties of the office, if properly performed, require a great deal of time and labor.
4. Amend section 2 so as to require the court or magistrate to notify the agent at once on filing of complaint and before any further proceedings are had.  
Also, so as to authorize the justice or court to impose a fine on advice of the agent, or to suspend sentence for a definite or indefinite period on like advice.  
Also so as to require the report made by the agent to be attached to the mittimus in all cases.
- Amend section 3 so as to require agents to visit children bound out or placed in homes by town or county authorities.
- Amend section 5 so as to make it the duty of the agent to seek homes also for children in charge of town or county authorities.
- Also, so as to require agents to perform such other duties as are required of them by the board of which they are agents.



## PROCEEDINGS OF THE BOARD UNDER ACT NO. 190, LAWS OF 1883.\*

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### THE ASYLUM FOR INSANE CRIMINALS.

The Legislature of 1883, by act No. 190, provided for the location, erection, organization, and management of an asylum for insane criminals. It was made the duty of the State Board of Corrections and Charities to locate the proposed institution "in connection with or adjacent to" the Reformatory at Ionia. If land sufficient for the necessities of the proposed asylum was not available in connection with the Reformatory, the Board was authorized and empowered to purchase a tract not to exceed thirty acres in extent.

During the month of July, 1883, repeated examinations were made of the grounds in and about the Reformatory for the purpose of fixing upon a locality. On one occasion the Board called to its aid the medical superintendents of our asylums for the insane, and the wardens of the State Prison at Jackson and of the House of Correction at Detroit. Experiencing much difficulty in reaching a conclusion, a committee was appointed to secure the services of an experienced architect and make further careful inspections. The report of this committee, which fully sets forth the character of the difficulties encountered in selecting a site, was as follows:

"In compliance with the instructions of the Board at its last meeting, your committee at once communicated with Gordon W. Lloyd, architect, of Detroit, in reference to the preparation of plans for an asylum for insane criminals, and the selection of a site.

"As a preliminary step the grounds at the State Reformatory were again very thoroughly examined with Mr. Lloyd, and measurements taken, to find, if possible, an available site for the proposed institution. Your committee regrets to be obliged to report that the result of this examination was in no respect more satisfactory than those of the Board at its previous visits. No site was found at all well adapted to the special purposes and requirements of such an institution as that designed to be established by the act. It was doubtless supposed, and very naturally, that upon so extensive a tract of land as that owned by the State in connection with the Reformatory, a suitable site could readily be found. Unfortunately, however, by far the larger portion of it is "river-bottom," and much of it is at this moment still covered by water left upon it by the June floods.

"Of the somewhat limited portion of more elevated land immediately surrounding the walls of the Reformatory, that to the eastward is unavailable by reason of the very unfavorable confirmation of its surface. The space northward, beside being traversed by a railway side-track, which can not be moved or dispensed with, is very restricted and in other respects objectionable; though it will permit

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\*Section 8 of the act is as follows: "The Board of Corrections and Charities shall procure and adopt plans and specifications, and the Board of Managers [of the reformatory] shall proceed to erect and construct said asylum in accordance therewith. Provided, however, that the entire cost of said asylum shall not exceed, when completely finished and furnished with heating apparatus, roads, fences, and outbuildings, the sum of sixty thousand dollars."

of the erection of a building, the surroundings would be in every way undesirable. A public highway runs along the west wall, and the grounds beyond are wholly occupied by private dwellings which are rented to the non-resident officers of the Reformatory. On the south is a triangular plat of ground with its base to the west but of limited area, close upon the line of a highway and the tracks of the Detroit, Grand Haven & Milwaukee railroad, and falling off so rapidly as to unfit it for building purposes without a large expenditure for grading.

"It is true, that to guard against this very contingency the Legislature, with wise forethought, authorized and empowered the Board to purchase a tract of land not exceeding thirty acres in extent. Most unfortunately, however, funds were not appropriated either to make the purchase or meet the necessarily increased cost attending the erection of the asylum at a distance from the Reformatory. But for this omission, it would have been possible to secure a site at a convenient distance, and at the same time so far removed from the prison as to insure both institutions against the friction and embarrassments unavoidable under a closer relation of the one with the other.

"Under these circumstances, as it is impossible, for the reasons stated, to locate the asylum as it should be, entirely distinct and apart from the prison, with all the land required to give the inmates employment; and, as no suitable site can be found upon the grounds immediately surrounding the Reformatory, a compliance with the requirements of the act seems to permit only the adoption of the following course:

"The location of a building for the physician's residence and for administrative purposes at the southeast corner of the present wall; and,

The erection upon the line of the present south wall, beginning at its eastern extremity, of a separate building, to contain dormitories, attendants' rooms, dining-rooms, etc., with a kitchen in the rear; and,

The removal of the south wall northward about two hundred feet to form an airing court, and isolate it from the prison."

The report of this committee was, after careful deliberation, adopted, and the architect was directed to proceed with the preparation of the plans and specifications. The ground plan, it is due to Dr. H. M. Hurd of Pontiac to say, is essentially that he prepared, and which was exhibited to many members of the Legislature during the session. The Board of Managers and warden of the Reformatory concurred in the action of the Board and rendered valuable assistance.

Inasmuch as the considerations which governed this Board in the action finally taken relate directly to the general subject of provision for the criminal insane and insane criminals, it may prove of service to briefly refer to a few of them. The primary purpose in establishing the institution was, of course, to make special State provision for this class of persons. The intention was to secure for them treatment, not as *convicts* but as *insane* persons, with a full recognition, however, of the fact that they are of a class distinct from those usually provided for in our other asylums. This distinction should be borne in mind, as it should determine action, not only in the choice of a location and the selection of a site for an institution, but also in everything relating to its organization and management.

The larger proportion, though by no means all of those for whom this asylum is intended, are of the distinctively criminal class. Even as regards those escaping conviction on criminal charge by reason of insanity, it will be found that many, perhaps most of them, are persons of previously immoral lives, in whom insanity is the result or entailment of prolonged indulgence in vicious habits and practices. However strong our sympathy for them as insane persons, they are nevertheless of the criminal class.

An accomplished physician, who has enjoyed the somewhat exceptional advantage of an extended experience in the treatment of both the criminal and non-criminal insane, says: "I am led to believe that the element of crime, when interwoven with insanity, exerts a modifying influence upon the

mental manifestations of that disease, and that to this extent, in a large proportion of cases, the criminal insane, medically speaking, may be regarded as a distinct and separate class, the analogue of which is not found among the ordinary insane. They present certain characteristic mental peculiarities which experience in observing this class enables one to recognize as the indelible stamp of crime, and although the line of demarcation may not always be apparent to the casual observer its existence can, as a rule, be discovered and demonstrated if time and facilities for careful observation be had."\*

It seems, therefore, to be established that the inmates of an asylum for insane convicts, as a body have not only the distinctive characteristics of the criminal class, but that these characteristics modify to a lesser or greater degree the manifestations of the mental disease under which they labor. The conclusion naturally follows that treatment to be successful must be based upon a recognition of these characteristics and their influence in disease as well as in health. This also explains the fact that a measurable retention of the rigidity and restrictions of the prison proves of actual service in an institution for insane convicts, by assisting the inmates in the maintenance of self control, and is thus promotive of quiet and good order; while in a general asylum the removal of every possible semblance of restraint is advantageous and necessary.

Aside from its undesirable proximity to the prison buildings, another more serious objection to the location of the proposed asylum at the point indicated was the restricted area of land available for the out-door occupation of its inmates. Employment as a remedial agency, and as a means of promoting the general well-being of the insane, is as effective and quiet as essential at an institution for insane criminals as for as any other class of the insane, and work in the open air upon a farm or in a garden, is of all modes of occupation the best and most generably adaptable. It is true the Legislature had fully appreciated this necessity and had very wisely authorized the Board to purchase thirty acres of land in case that at the Reformatory should not prove available; and it is also true that a very desirable tract and at a convenient distance was procurable, but by some oversight no money had been appropriated wherewith to pay for it.

Under these circumstances, the advisability of suspending all action and referring the whole matter to a succeeding Legislature was discussed. At the time, however, that the act establishing the asylum was under legislative consideration, as well as at the time this Board was called upon to take action under it, the State, in the matter of provision for the insane, had been unable to keep pace with its rapid growth in population. The asylums at Kalamazoo and Pontiac were already dangerously crowded. Nearly two years would be required to prepare the new institution at Traverse City for occupancy; and more unfortunately still, fully one hundred recent cases were each year denied treatment at the asylums, because of the transfer thereto of insane convicts from the State prison.

This Board shrank from the responsibility, by act of its own, of still further perpetuating these unfortunate disabilities, and after careful consideration decided, notwithstanding the serious objections stated, to locate the institution as indicated, that is upon the line of the south wall of the Reformatory,

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\* Dr. Carlos F. McDonald in twenty-third annual report of the New York State Asylum for Insane criminals, p. 17.

with the administrative building at the southeast angle. This was accordingly done, and Mr. Lloyd was directed to proceed with the preparation of the plans and specifications, with a limitation in cost to conform to the restriction fixed by the Act. This limitation compelled the omission, from the excellent ground-plan prepared by Dr. Hurd, of one of its desirable sections. This, however, was unavoidable.

At a meeting of the Board held Feb. 12, 1884 (after an examination and report by the State Board of Health given below), the plans and specifications were officially adopted, and ordered to be transmitted to the board of managers of the Reformatory, to whom the Act assigned the work of construction.

Before definitely adopting the plans the same were submitted to the State Board of Health, who were invited to meet with the Board of Corrections and Charities, at the Russell House, in Detroit, Feb. 12, 1884.

The following suggestions made by the State Board of Health were adopted by the Board of Corrections and Charities, and the architect was instructed to make the plans conform thereto, viz. :

1. Additional fresh-air flues into the dining-room.
2. Carry the divisional diaphragms in the foul-air flues or ducts to the points where the air passes out above the roof; thus making an entire separation, throughout their extent, of the ducts for the removal of the foul air from the different sides and ends of the building; this being for the purpose of guarding against the danger of the pressure from the windward side preventing the outflow of foul-air from the opposite side or opposite end, of the building.
3. Specify the size of the soil-pipes.
4. Provide for additional privy accommodations—about twice as many seats as shown on plans.
5. Place the catch-basins at greater distances from the building, and provide for their ventilation other than up through the soil-pipe, which will not properly ventilate a catch-basin in warm weather when there are no hot steam pipes in the pipe-shaft.
6. Let the fresh-air opening into the foot of the soil-pipe be separate from the catch-basin. A trap might be placed just where house-drain enters catch-basin.
7. Let the waste-pipes from the kitchen-sinks enter a catch-basin separate from any one which receives flow from a soil-pipe.

The following report was made by the State Board of Health :

MICHIGAN STATE BOARD OF HEALTH.  
*Office of the Secretary, Lansing, Mich., Feb. 13, 1884.* }

*To the Michigan State Board of Corrections and Charities :*

GENTLEMEN,—At a special meeting of the Michigan State Board of Health, held at the Russell House in Detroit, February 12, 1884, the plans for the proposed Asylum for Insane Criminals at Ionia, were presented by your Board, and explained by the Architect, Mr. Gordon W. Lloyd. (Some of the members of this Board had previously examined the site, and the work on the foundations, at Ionia.) The undersigned were directed by the State Board of Health to communicate to you the result of the examinations; which may be stated as follows:—

1. The site is not entirely satisfactory; the area of available high ground being too small, and being in the immediate vicinity of much low ground which is overflowed during some seasons of the year. (We have been informed that there was no appropriation for the purchase of other grounds.)
2. The general plan of the building seems to be well adapted for the safety of the health of the inmates. The heating and ventilation of the buildings might be more satisfactory if the steam-heating were prepared for it especially, separate from the present prison, and a fan was provided for forcing in fresh air at such times as the temperature of the air in the building does not differ much from the air out-doors.
3. A few suggestions were made by members of this Board, for the slight modification of the plans: with respect to additional fresh-air flues in the dining-room; the entire separation throughout their extent of the air-ducts for the removal of the foul air from the different sides and ends of the building; provision for additional privy accommodations; for placing the catch-basins at greater distances from the

building, and providing them with separate ventilation, etc., nearly all of which suggestions, it is understood, are accepted by the architect, and noted on the plans or specifications. (A memorandum of these suggestions is sent to the secretary of your Board.)

4. Considering the terms of the law, the amount of the appropriation, and the alleged number of insane criminals to be provided for, the plans seem to make the best provision for the health of the inmates, practicable, and they are, therefore, approved by this Board.

JOHN AVERY, *President.*

HENRY B. BAKER, *Secretary.*

From Act No. 206, Laws of 1881, Sec. 418 Howell's Annotated Statutes.

SECTION 7. That before the board of any charitable, penal, or reformatory institution shall determine on the plan of any building for school purposes, living rooms, work-rooms, or sleeping rooms for inmates, or on any system of sewerage, ventilation or heating, which have been authorized by the legislature to be constructed, such plans shall be submitted to the Board of Corrections and Charities and the State Board of Health for examination and opinion thereon; and the board so submitting such plans shall, in its biennial report show to what extent they were approved by the boards so examining them. That it shall be the duty of said State Boards to visit said penal, charitable, and reformatory institutions, when necessary, to make the examinations herein required, and their official expenses necessarily incurred shall be audited by the Board of State Auditors and paid from the general fund.

## PROCEEDINGS OF THE BOARD.

This section has been in force since 1881. In the performance of its duties under the law, the Board has visited each Institution presenting plans for examination, listened to explanations by the Board of Control, executive officers and architects, and have made such suggestions and recommendations as to them seemed desirable, and after full consideration, have made reports to the Boards severally in charge.

In some cases they acted jointly with the State Board of Health. In others each board has acted separately and made separate reports.

The plans examined in obedience to the requirements of this act are

1st. For a Hospital in connection with the Female Dept. at the Michigan Asylum for the Insane at Kalamazoo;

2d. For an additional building at the Institution for the Deaf and Dumb at Flint;

3d. For a double cottage, and administration building at the Industrial Home for Girls at Adrian;

4th. For additions to the School for the Blind at Lansing;

5th. For a Hospital at the State Public School at Coldwater;

6th. For the North wing at the State Reform School at Lansing.

### 1.—PLANS FOR A HOSPITAL AT THE MICHIGAN ASYLUM FOR THE INSANE, AT KALAMAZOO.

The following report was made to the Board of Trustees:

LANSING, June 12, 1883.

*To the Board of Trustees of the Michigan Asylum for the Insane:*

GENTLEMEN,—In accordance with your request and the provisions of Sec. 7, Act No. 206 of the Laws of 1881, the Board of Corrections and Charities met at the Asylum, at Kalamazoo, on the 7th day of June, 1883, and carefully examined the plans presented for their inspection for an infirmary in connection with the female department, for the erection of which an appropriation of \$9,000 was made by Act No. 88, Laws of 1883. They also examined the proposed site.

The plan for a structure of brick, 29x81 feet, with projections, two stories high,



they consider well adapted to the purpose for which it is designed, and as convenient and commodious as it can be made with the money at your disposal, and I am instructed to say that said plans have been approved by the Board.

Respectfully yours,

W. J. BAXTER,  
Secretary.

## II.—ADDITIONAL BUILDING FOR THE DEAF AND DUMB AT FLINT.

The Board of Correction and Charities and a committee from the Board of Health met at the Institution for the Deaf and Dumb, at Flint, June 21st, 1883. By invitation by the Board of Trustees, and assisted by the said Board of Trustees and the Architect, they carefully examined the plans presented and the proposed site, and united in suggesting the following changes in the plans presented:

1. To provide for heating in the basement, and to place the foul air shaft in the wall between the dining-room and the sitting-room, with at least five cubic feet of space from heating flues and partitions, and so divided as to afford a separate foul air shaft for each apartment, with a heated duct in the center to give draft, the heat from the kitchen to be utilized for that purpose so far as practicable.

2. That sewerage be carefully provided for and shown on plan and carried to the river.

3. To change the proposed position of the building so as to afford more light and air by changing front, so that the end, or narrower part, shall be connected with the present building and extend lengthwise from it.

4. To finish the third story for dormitories for pupils in the new building, leaving the present chapel for use as such, and converting the present dining-room into an exercise and play-room, instead of using the present chapel for dormitories, the present dining-room for chapel, and third story of new building for play-room, as proposed in this plan.

5. That new plans, embodying the proposed changes, and showing fully sewerage, heating, and ventilation be prepared and again submitted to the Board of Corrections and Charities and the State Board of Health for examination.

The Board of Trustees of said Institution subsequently informed the Board of Corrections and Charities that they had adopted all the above suggestions.

The newly prepared plans were submitted to the State Board of Health and a committee of the Board of Corrections and Charities at Muskegon, on the 24th day of August, 1883, and approved.

## III.—DOUBLE COTTAGE FOR THE INDUSTRIAL HOME FOR GIRLS, AT ADRIAN.

On the 22d day of June, 1883, the Board met at the Industrial Home for Girls at Adrian, on the invitation of the Board of Control (Dr. Baker of the State Board of Health being also present, though not joining in the report for the reason that he had not been specially designated by the State Board of Health for the purpose), and assisted by the Board of Control and the architect, carefully examined the plans presented, and the proposed site of the double cottage, and after fully considering the same, afterwards on the 25th day of June made to the Board of Control the following report:

OFFICE OF BOARD OF CORRECTIONS AND CHARITIES,  
LANSING, June 25, 1883.

*To the Board of Control of the Industrial Home for Girls:*

The Board of Corrections and Charities, having carefully examined the plans for an Administration Building and Double Cottage submitted by your Board, and the

grounds where it is proposed to erect the same, and listened to such explanations as have been made in regard to the proposed buildings, have instructed me to report:

1. That in the opinion of this Board the space between the present building and the site whereon it is proposed to erect the new building, is not sufficient to secure necessary sunlight, and open air space and to give the wings sufficient spread. They do not regard forty feet, as shown on the plan between the interior walls of the wings at the rear end as sufficient. (In deference to the opinion of this Board the new building was placed considerably in front of the place designated on the plan, but not so as to increase the spread of the wings, and the objections of this Board to the plans in this respect were not entirely obviated.)

2. The plan shows the wings but two stories in height, and this Board is of opinion that if the building is erected on the site proposed, the plan should in this respect be adhered to. This comment is made because of a suggestion on the part of the Board of Control, or of some of its members, that it was possible it might be decided to carry up the wings three stories above the basement.

3. With regard to heating, ventilation, and sewerage, the Board desire fuller plans and specifications before expressing an opinion. They were not able to apply the verbal explanations to the plans, so as to determine with any certainty, just what was contemplated and therefore before expressing an opinion desire plans so full and explicit that there will be no room for misunderstanding or mistake.

4. If the location of the building is changed so as to give sufficient space for the purpose, this Board would recommend that the wings, instead of being nearly parallel as shown in the plan, or even more widely spread, as advised at the meeting at Adrian, shall be so placed that one wing will be at right angles with the other.

5. In the opinion of this Board as a protection for the inmates in case of fire there should be from the second story in the right hand wing a stairway in rear of the large register shown on the plan.

6. The building as shown on the plan, aside from the foregoing criticisms, this Board regards as well adapted to the purpose for which it is designed.

In view of the plan upon which the other cottages are constructed they would advise that this cottage be constructed with special reference to the safe keeping of the inmates, and be used for the worst or lowest grades. Respectfully submitted.

By order of the Board.

W. J. BAXTER,  
*Secretary.*

#### IV.—ADDITIONS TO THE SCHOOL FOR THE BLIND.

The Board met at the School for the Blind, at Lansing, July 6th, 1883, on invitation of the Board of Control (Drs. Avery and Baker, of the State Board of Health, being also present), to examine plans for a wing to be placed on the south side of the main building for use as school-rooms and dormitories.

The plans were carefully examined, with the assistance of the Board of Control and the architect, and the site inspected. Suggestions were made as to slight changes, which were approved by the Board of Control and entered upon the plans, and so far as presented the same were approved, and the following report made to the Board of Control:

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }  
Lansing, July 6, 1883. }

*To the Board of Trustees of the Institution for the Blind at Lansing:*

GENTLEMEN:—The Board of Corrections and Charities having at your request visited the institution under your charge, and examined the plans for the wing which you propose to erect on the south side of the main building so far as presented (the specifications not having been prepared or submitted), and having also examined the grounds, and listened to the explanations of your Board, and of the architect, have instructed me to say:

That, in the opinion of this Board, the building, as shown on the plan and explained by the architect, is well adapted to the purpose for which it is designed; that with the slight changes suggested, so as to carry the pure air direct in flues to the heating coils, instead of into the sub-basement as a general reservoir, such plans have the full approval of this Board.

The plans for the north wing, though not fully prepared, are understood to be,

substantially, duplicates of those for the south wing (the south wing being intended for the girls and the north wing for the boys), are also approved, subject to the same slight modifications as suggested for the south wing. Respectfully submitted.

By order of the Board.

W. J. BAXTER,  
*Secretary.*

#### V.—HOSPITAL FOR THE STATE PUBLIC SCHOOL.

The Board visited the State Public School at Coldwater, June 7, 1883, and examined the plans for the Hospital submitted and the grounds upon which it was proposed to erect the same, and made suggestions as to some modification of the plans, and laid them aside for further consideration.

They were subsequently examined as amended and the following report was made to the Board of Control:

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }  
LANSING, August 9, 1883.

*To the Board of Control of the State Public School at Coldwater:*

GENTLEMEN,—The State Board of Corrections and Charities have made a careful examination of the plans for a hospital building for the Institution under your charge, submitted under Sec. 7, Act No. 206, Laws of 1881, and have instructed me to report—

That in the opinion of this Board the ground plan of the building is well adapted to the purposes for which it is intended; that in the opinion of the Board there should be a fireplace in each of the convalescent rooms, with separate chimneys, and the Board recommends that the plans be so modified as to include such fire places and chimneys. That with such modifications, the plans meet the approval of this Board.

Respectfully submitted,

By order of the Board.

W. J. BAXTER, *Secretary.*

#### VI.—STATE REFORM SCHOOL.

On the 24th of October, 1883, the Board of Corrections and Charities met with the Board of Control of the State Reform School, accompanied by the Superintendent and the architect, and carefully examined the plans for the north wing of the main building as presented and explained.

This building was shown on a plan with a central building and a south wing which it is proposed at some future time to ask appropriations to erect in place of the present structures, which are old and must sooner or later be torn down to give place to those better suited to the purpose.

The following resolution was adopted and a copy sent to the Board of Control:

*Resolved*, That the Board of Corrections and Charities recommend that the plan of the ventilating shaft be so changed as to provide separate flues from the kitchen, the dining room, and the second story; each separate flue extending the whole length of the shaft, and that the plans so modified meet the approval of this Board.

#### REQUESTS MADE TO THE STATE BOARD OF HEALTH AND REPORTS OF THE SAME

The Board after examinations of some public buildings of Penal, Charitable, and Reformatory State Institutions and of Jails and Poorhouses, acting under the provisions of Sec. 1623, of Howell's Annotated Statutes, requested the State Board of Health to report upon the sanitary condition of such buildings, and Dec. 23, 1883, the following resolutions were adopted and communicated to the State Board of Health:

*Resolved*, That the State Board of Health be, and they are hereby requested, by committee or otherwise, to visit the jails in the counties of Barry, Jackson, Van Buren, and Washtenaw, and poorhouse and asylum in connection with the same in



Wayne county, and to examine the same in reference to their sanitary condition, and to report to this Board.

*Resolved further,* That the said State Board of Health be requested to endeavor to enlist the local boards of health in the several counties above named in securing better sanitary conditions in said institutions.

And reports were received in answer thereto as follows:

*Examination of Barry County Jail.*

REV. GEO. D. GILLESPIE, D. D., *President of State Board of Corrections and Charities:*

SIR,—In accordance with the request of the State Board of Corrections and Charities, a committee from the State Board of Health, consisting of Drs. John Avery and Arthur Hazlewood, visited the Barry county jail on the 28th day of February last. The committee arrived in Hastings about 7 o'clock in the morning, and through the kindness of Walter S. Wilkins, was introduced to the following gentlemen: Rev. J. W. Bancroft, Dr. Wm. E. Upjohn, and J. H. Dennis of the Hastings Banner, all of whom accompanied the committee through the jail. At the jail we found Mrs. J. G. Cressey, wife of the sheriff, who showed us every courtesy and in every way most cheerfully aided us in the examination.

The building is an old two-story brick, built some thirty years ago. The first floor is occupied by the sheriff and his family; the second story as the jail proper. This floor is reached by very narrow, steep stairs, the landing of which is about two and one-half by three feet—being the space between the grated end of the main hall and the cell designed for the use of female prisoners. A hall seven and one-half feet wide runs through the center of the building north and south. Upon the west side and opening from it are three cells—two eight and one-half by eight and one-half feet, and one five by eight and one-half feet, the latter dark. On the east side of the building is a narrow passage way some two and one-half or three feet wide, and opening from it on the west are two cells six and one-half by five and one-half feet, both dark. At the north end of the main hall, and separated from it by the narrow passage described as the landing to the stairs, is a cell about eight by eight feet, designed to be used for the confinement of female prisoners. The cell is in plain view of the main hall, occupied by the men during the day, with nothing to prevent conversation between the occupants of the two. There is no provision for warming this cell; but in one corner there is a seat and an opening directly into the privy-vault, situated just outside the north wall of the building. On the opposite side of the partition wall is another seat and opening, for the use of the occupants of the hall, and in like manner communicating with the privy-vault. There is no trapping of any kind in the open shaft leading from these seats to the vault, nor is there any water for use in it.

An old privy-vault, in use for twenty years, is located under the south end of the building. This was filled up when the new vault was made about six years since. The old well and the old vault were within fifteen feet of each other. The new well now in use, is located some eight or ten feet from the barn, and between it and a compost heap about thirty feet distant, and within thirty-five feet of two privy-vaults. The well is about thirty feet deep.

The jail is warmed by means of a hot-air furnace located in the basement.

A wooden box, designed for the admission of fresh out-door air to the hot-air chamber, was closed on the day of our visit, but between the slide and the hot-air chamber the box was sufficiently open to admit plenty of air from the dark and unventilated basement. The heated air is carried by means of a tin pipe to an opening near the center of the main hall. Around this opening the men sit during the day, reading or playing cards, smoking or chewing tobacco, and using the opening as a convenient spittoon and a place in which to deposit their exhausted tobacco quids. There is not the slightest attempt at ventilation in any part of the building; and when the warm air comes up from the dark and unventilated basement, laden with the fumes of vaporized tobacco quids and the expectoration of diseased lungs, and mingles with the exhalations of eight or ten not over clean prisoners and the gases arising from the privy-vaults, the stench must be simply intolerable.

No argument is needed to add to the force of the simple statement of the condition of this jail. That a county of thirty thousand inhabitants, intelligent, humane, and rich, will long tolerate such a place for the confinement of unfortunate human beings, after public attention is once called to it, the committee cannot for a moment believe.

This jail was built when the county was new and poor. It has proved a safe place and this, in fact, is its only merit) for the confinement of criminals and suspects,

and beyond this the people have probably given it very little thought; but when their attention is called to its true condition and positive unfitness for the purpose for which it is designed, the committee will do the people of that prosperous county the justice to believe that both their pride and humanity will lead them to demand of their county legislators at least a decent place for their sheriff and his family to live, as well as for the confinement of their criminals.

*Greenville, Mich., March 12, 1884.*

JOHN AVERY.  
ARTHUR HAZELWOOD,  
*Committee.*

*Examination of Washtenaw County Jail.*

MICHIGAN STATE BOARD OF HEALTH,  
*Battle Creek, Mich., April 8, 1884.* }

GENTLEMEN,—Your committee, accompanied by Dr. W. F. Breakey and Dr. George, president of the city board of health and city health officer, visited the jail at Ann Arbor, February 5th, 1884.

The jail is a two-story structure, the front portion of which is occupied by the jailer and his family. The quarters for male prisoners consists of two tiers of cells opening into a corridor which extends around three sides of the rectangular portion of the building occupied by the prisoners. The first feature of the place which attracted particular attention was the foul odor which was plainly perceptible as soon as the door leading into the prisoners' quarters was opened. The sheriff stated that the odor was sometimes so offensive as to be absolutely intolerable. At the time of our visit the jail was occupied by only four or five prisoners; but we were informed that frequently thirty or forty were confined at once, although the accommodations were only sufficient for a much smaller number.

The water-closets were found located at one corner of the prisoners' quarters, opening directly into the general corridor. A more ingenious arrangement for producing unsanitary conditions of the worst sort could scarcely be devised than that adopted in the construction of the water-closets connected with this jail. From the bottom of the shallow vault a sewer-pipe leads to the bank of a creek running in the rear of the jail, a few rods distant. The sewer-pipe runs out of the ground about two feet above the surface of the water. As a natural consequence, in the winter time the outlet becomes obstructed with frozen excrement, allowing the sewer to become choked. When the vault becomes filled up the outlet is thawed out and the accumulations drawn out. The sheriff remarked that on one such occasion the man employed to remove the obstruction built a fire at the outlet of the sewer for the purpose of thawing it out. On returning after an absence of a few hours and entering the prisoners' quarters, the jailer found them nearly suffocated with the smoke which had ascended through the sewer-pipe. This fact was sufficient evidence of the dangerous character of the contrivance, which was by the originators undoubtedly considered a very ingenious and labor-saving arrangement.

On looking about for means provided for ventilation, we found the only regular provision for air-supply was through this same sewer-pipe, by way of the filthy vault, into the corridors. Whenever the windows were open, unless the wind happened to be blowing toward the open windows with sufficient force to drive the air inward, there must of necessity be an in-going current of air from the sewer up through the vault. In the summer time the foul air of the vault is undoubtedly driven into the corridors through the sewer, whenever the wind happens to be in such a direction as to strike the mouth of the sewer.

On entering the women's quarters, on the second story, we observed at once the same foul odor so noticeable below, and on investigation found that the privy accommodations were in direct communication with those of the men below, the same vault being used for both, and the anemometer showed that a strong current of air was constantly ascending into the women's quarters, from the men's quarters, being drawn down through the privy seats of the men's closets, through the vault, and thence upward through the upper water-closets into the women's quarters, thus furnishing the female prisoners, when any such were so unfortunate as to be confined in this pestilential place, a doubly contaminated air as their fresh-air supply. The opening of a window on the side of the house away from the wind was sufficient to establish a strong current into the room in the shaft leading to the common vault. Taken together, the arrangements of this jail seem to be the most perfect possible for securing an unsanitary condition of the most aggravating character.

If the county jail of Washtenaw county does not afford the jail physician a liberal amount of professional business it must be attributed to hardness of constitution on the part of the inmates rather than to the absence of adequate causes of disease.

The attention of the county authorities has previously been called to the unsanitary condition of this jail at various times, and particularly by Dr. W. F. Breakey, who was physician to the jail for the year 1883. We quote the following from Dr. Breakey's report to the board of supervisors, dated October 12, 1883, a certified copy of which he very kindly furnished us.

The diseases most prevalent have been intermittent, remittent, and other forms of malarial fevers, rheumatism, bronchitis, pneumonia, tonsillitis, diseases of the genito-urinary organs, and diarrhea, together with some minor cases of illness and injury. Fortunately no case of contagious disease has occurred, though there have been numerous cases of disease more or less communicable. Between fifty and sixty visits to these cases were made, frequently prescribing for and dispensing medicine for several patients at each visit.

Though perhaps all I can tell you as to the insanitary condition of the jail is well known to most of you, yet I should feel that I neglected a public duty as well as an opportune occasion to strengthen public opinion upon the need for some marked change for the better if I did not urgently call attention to this subject, which, to speak of it in no other light (I do not propose to consider the moral and humanitarian aspect of the question), is inseparable from the question of sickness and medical attendance.

That there is not more sickness is probably due to the short time that most of the prisoners are confined at one commitment and to the efforts of the authorities in charge to disinfect as thoroughly as practicable, and destroy germs of endemic diseases before they can become active. In the lower or men's ward it is next to impossible to keep the air at all pure at the best, and it is sometimes so foul as to be sickening, particularly when it is crowded as it often is, when too cool to have the windows open.

There are no hospital facilities, not even a room to which a prisoner taken sick in this place can be removed, or in which a case of suspected or contagious disease can be isolated, or in which youthful offenders can be separated from those hardened in crime; and it is seldom that the woman's ward above is available for such purposes. I do not wish to be understood as having a morbid sympathy with law breakers, such as would provide them better quarters and living than are possessed by the average citizen who has to support them in idleness (on the contrary I would advise for the convicted prisoners and the "tramp" clean and wholesome but very plain and simple food); but I believe the law only contemplates in confinement of a prisoner security for appearance when wanted, or punishment for offenses committed. The sentence does not add exposure to a sickening atmosphere or to communicable diseases.

Innocent and cleanly persons may sometimes be so unfortunate as to be confined in jail; as frequently are insane persons, for security until they can be sent to asylums. And whether it be law it would seem to be justice that a healthy man confined in a county jail, who should become disabled by a preventable disease contracted there would have a claim for damages.

One other matter of opinion which to me seems important I give for what it is worth, that is if some plan could be devised whereby the great number of lazy vagrants and "tramps" now resorting to the jails of the State as a winter quarters *could be made to work ten hours a day*, in my opinion it would do more to break up the vagabondish, demoralizing lives of the average young, hale, hearty, able-bodied men "tramps" who contribute the largest quota to our jails in winter; and if it did not make them wholly self-supporting or even materially lessen the cost to honest, industrious tax-payers who now support them, they would at least be forced to some healthy industry, and on getting out might prefer to work elsewhere for themselves rather than to work in jail for the county. An honest, industrious tramp looking for work would prefer to work that way for board until he could find employment rather than be idle in the sickening atmosphere of a crowded jail.

Lastly, should this board consider the project of building a new jail I would suggest from a sanitary point of view that provision be made for good ventilation, plenty of good water, privies and closets so disconnected from jail wards as to render infection from that source impossible, and, in the absence of sewerage, dry-earth closets instead of vaults, a hospital room for separation and care of ordinary cases of illness, and another room for the isolation of suspected cases of infectious diseases and of such as may be communicable.

Very respectfully,

W. F. BREAKEY.

All of which is respectfully submitted.

J. H. KELLOGG,  
V. C. VAUGHAN,  
Committee.

*Report of a Sanitary Inspection of the Wayne County Almshouse and Wayne County Asylum for the Insane, made by a Committee of the State Board of Health, March 22, 1884.*

The committee have the honor to make to the State Board of Health the following report of a sanitary inspection of the premises mentioned in the heading, situated in Wayne county, west of Detroit twelve miles, on the line of the M. C. R. R. and midway between the villages of Dearborn and Wayne. The committee was accompanied by Hon. L. L. Barbour, of Detroit, member of the State Board of Charities.

The almshouse consists of a two-story brick building with basement, 46 feet by 36 feet for offices for superintendent of almshouse, and for dining-rooms, parlors, and living and sleeping-rooms, and kitchen for superintendent and family and matrons and servants of the almshouse. This building is immediately connected by a covered way with the main building for the inmates. The main building is L shaped and is three stories in height, each of the two rectangles being about one hundred and thirty feet in length by about thirty-eight feet in width. These buildings face the south. The ground is gently rolling, and is a gravelly clay loam with more or less sandy

loam, and is an open country. It is on the edge of the drift hills which extend from Oakland into Hillsdale county. The south branch of the river Rouge runs in an easterly direction through the north end of the large farm and affords an excellent drain for the sewage from all of the county buildings. A large glazed crock sewer, eleven inches in diameter, runs from the almshouse into this creek. Three twelve-inch oval brick sewers carry off the sewage from the asylum into the same branch. All of these sewers receive storm water from the roofs of the main buildings.

The water-supply is from a spring in a sand-hill, three-fourths of a mile away towards the south and higher than the site of the county buildings. The spring has been rendered largely productive by laying tile drains radiating from it like the spokes of a wheel, deeply set in the sand. The water which is of moderate quantity but of good quality, is received through an iron pipe into a brick reservoir sunk as a well midway between the almshouse and asylum for the insane, or about eight rods from the buildings. An artesian well about one hundred and sixty-four feet in depth has been recently bored and water said to be of good quality rises to within four feet of the surface, and flows into a brick cistern in the immediate vicinity of the other reservoir. The spring and well together yield an abundant and wholesome supply of water at all times and seasons, uncontaminated by any surface drainage or decomposing material. A hot air-engine of one and one-half horse power pumps the water into an elevated tank capable of holding six hundred barrels, from which it is distributed through pipes to all stories of the two buildings. The hot-air pump can raise the water to the elevated reservoir at the rate of one thousand gallons per hour, at an expense of about twenty-five cents per day for fuel. The cost of the engine and pump was about \$350. An additional elevated tank is desirable in case of repairs being required upon the one now in use; or in case of repairs being required upon the one now in use; or in case of fire to give a large and immediate supply. In these two most important matters in a sanitary point of view, namely, good water and good sewerage, nothing but favorable criticism can be made. When we come to consider other important factors in the production of diseases, which do predominate, the limited sickness and mortality must be naturally inferred as due largely to the good water and the adequate drainage and sewerage.

At the time of our inspection, there were present five hundred and nine (509) men, women, and children in the almshouse (261 men, 113 women, 35 children), exclusive of officers and attendants who number about a dozen. At the asylum for the insane there were two hundred and ten (210), and nine attendants.

Upon inspecting the buildings at the almshouse, the women's hospital and wards were first visited. It consists of a large rectangular three-story brick building, facing the south (88 feet by 40 feet) and is directly north of the officer's quarters. A hall divides the first story, running north and south across it. The first ward to the right on first or ground floor is a ward for women, 40 by 38 feet, with ceiling 10 feet high. It contains 21 single beds; 16 women and two infants were in this room, and the beds were all occupied at night. It was found to be well-lighted by a row of windows of good size on each side, about 16 in number, and was warmed by a stove. The east end was divided into two wards, also for women, each about 24 by 16 feet, and eight feet to ceilings; one contained 8 beds, and was occupied by 8 women and 1 infant; and the other contained 9 beds and was occupied by 9 women and 2 infants. On the west side of the hall was a dining-room, 15 by 30 feet, and 10 feet in height. The dinner which was being served appeared to be wholesome and nutritious, and very good soup and excellent bread were on the table. The bread, made in the bakery of the institution, of a very good quality of flour in which the whole grain, except the bran, was used, is excellent in quality and seemed to be used in sufficient quantity.

Four lying-in wards were opposite the dining-room, each 12 by 15 feet, with 10 foot ceilings. There were four single beds in each ward. There was a large window and door in each ward. The beds in these wards were all occupied at night, although there were no puerperal women in the hospital at the time of the inspection. Dr. Bennett, the physician of the asylum and almshouse, had attended this hospital for about three years, and had assisted at 150 confinements, but had not had a case of puerperal (childbed) fever during that time.

A hospital dispensary was next the dining-room, and was of the same size as the wards for lying-in women.

The second story was divided the same as the first floor, and the ceiling is the same in height. Thirty-nine single beds were arranged around the walls and at the east end. Thirty-nine women and one child, five years of age, an epileptic, occupied this ward, which was well lighted by half a dozen large windows on each side. West of the hall on this floor were seven rooms and a hall. One of these rooms was



used for a school and was fitted up with school-desks and seats, blackboards, etc. School was held each day, according to a report of the superintendent of the almshouse. Seven women occupied the rooms, which were nicely fitted up, and intended for a more respectable class of elderly women than are ordinarily found in poor-houses.

The third floor was intended for the children's ward or nursery, and was 60 by 38 by 9 feet; there were 34 beds in this ward; 25 women and 24 infants or young children were in the ward. It was well lighted by plenty of large windows on each side, and was heated like the two other large wards on the lower floors, by a large stove in the center of the room. The western portion of this floor was not connected in any way, but belonged to the men's department and was occupied by men, who were received into it from the other stairs in the northern part of the building.

On the first floor of the large rectangle belonging to the male department, running north and south and at right angles with the women's ward, is the hospital for men, 78 by 32½ by 12 feet, a very large ward indeed. Twenty-seven patients were in the hospital, but only four sick enough to be confined to their beds. These four were very old men with chronic bronchitis and anæmia. The large stove in the center of the room had a pipe enclosed with a jacket, intended to produce a current of warm air which was to aid in ventilation of the ward. It was really of some service, but quite inadequate to the work. The idea was a good one so far as it was possible to carry it into effect by one pipe.

The bath room with two tubs was in the north end of this ward, and the water-closet in the same vicinity connected with the sewer. The facilities were quite insufficient for the proper bathing of the inmates, provided the bath was used for its moral and sanitary virtues.

On the second floor, in a ward 56 by 32 by 10 feet, were 47 beds and 32 bed-ticks on the floor; all the beds and ticks are used at night—old men's ward. The second floor north end ward, 26 by 20 by 10½ feet, had 13 patients. This ward is used for cases of syphilis.

Third floor, general reception ward, 78 by 42½ by 9½ feet, 85 beds and 36 bedticks usually used, sometimes 14 additional bedticks added at night. Usual complement 121 men at night. Third floor, ward No. 9, old men's ward, rather better class of old men; ward is 56 by 34 by 9 feet; has 52 beds and 19 bedticks, all occupied at night.

Cottage, third story, ward 32 by 40 by 12 feet; has 13 beds; better grade of paupers. Second story, boys' ward; 8 beds (three of them double), 30 by 40 by 11 feet; 8 boys and 3 men occupants. Second story, east end ward. Ward 12 by 32 by 11 feet, 1 ventilator in place of chimney, 12 by 14 in. grating; 4 idiotic youths (congenital) from 8 to 24 years of age, were the occupants.

In the middle of the court was a building used as a bakery and kitchen.

The committee was pleased to find a general air of cleanliness and neatness about the rooms and beds and about everything pertaining to the almshouse and asylum.

The diet was good so far as we had opportunity to examine it. Several cows are kept on the farm. The milk was good, but in what quantity it is furnished the hospitals and children I am not informed. The common vegetables are in part raised upon the farm and the balance required is obtained of neighboring farmers.

The limited space into which so large a number of inmates are crowded in all of the large wards would prevent the successful introduction of any system by which a proper and sufficient ventilation could be afforded. Either more room must be furnished or the number of inmates must be reduced to better the condition of affairs. As a general thing, no attempt at ventilation has been attempted. In one ward the number of cubic feet of air allowed per inmate has reached the almost unparalleled minimum of 240, not per hour but per night. From 1,000 to 3,000 cubic feet per hour has been the estimate in the construction of army barracks and hospitals, with an efficient method for ventilation in keeping with these requirements. Consider the women's ward, second floor, 38 by 60 by 10 feet—21,600 cubic feet ÷ 40 = 540 cubic feet per inmate. Two doors open into it and 12 windows, all shut. The air can not be changed in cold weather during the night to any perceptible extent. The stove heats the room, and no ventilators are in use. In mild weather the summer ventilation by doors and windows changes this condition, but during seven months of the year, and when the ward is most crowded, the doors and windows are shut.

On the general reception ward for men, third story, this condition is much worse 78 by 42½ by 9½ feet = 31,492 cubic feet; 31,492 ÷ 121 = 260 cubic feet per man. When 135 men occupy the ward, as is sometimes the case in severe weather in winter, the number of cubic feet per capita is reduced to 232. There is no opportunity for any perceptible change during the whole night. I doubt whether this condition of affairs is paralleled outside of floor lodgings of a few tenement houses in New York,

Liverpool, and Glasgow; for the reason that where there is a large pauper class, as in Great Britain, the system of unions, work-houses, and the frequent government inspections of them, prevent this phenomenal crowding.

In view of the crowded condition of the wards, the superintendents of the poor intend building a new reception ward, where those coming to the almshouse may be received and inspected, and from which those having disease of any kind may be sent into the proper hospital ward, etc. This will be of great advantage in a sanitary point of view. The superintendents intend also to improve the ventilation of the wards by a system similar to that in the House of Correction in Detroit.

It will be noticed that there were 361 men and only 113 women in the almshouse at the time of inspection (March 22, 1884), more than three men to one woman. This may be accounted for in several ways. Men travel about the country in search of work, or in search of more agreeable work, or of more lucrative employment. In the nature of things they are more apt to cut themselves loose from their old associations and locations. There are more intemperate men than intemperate women, a prolific cause of want of employment. The disparity between the sexes in Wayne county is not very marked and does not bear largely on the case in point. On the other hand, women are weaker and more helpless than men, and are tied down largely by children left in their care, and indeed quite a large number of the women in the almshouse were there solely on account of their little children weighing them down and rendering them unable to be self-supporting, and there should have been found a much larger number of women in the almshouse than of men. The cause of the inverse condition of affairs from the legitimate one lies in the province of public morality rather than in sanitary science, and must be relegated to the department of charities and corrections.

It was estimated that about one-half the men were quite able to support themselves by manual labor, and should have been at work instead of being supported by charity and demoralized by idle living. It may not be strictly in the province of a sanitary inspection to suggest that the number of inmates should and could be largely reduced at the poor-house, and that fully one-half the men should be sent off or be made to work. There is latent power there, if properly directed, to more than half pay the expenses of the whole institution.

The impression of the committee was that the institution was fully as large as the county needs, if not too large for its actual necessities, if managed on the economical basis of working those able to work; and that there was a tendency on the part of the authorities to develop and extend the institution, rather than to limit it. The fact that idleness is encouraged by keeping half a regiment of able-bodied men in food, clothing, and shelter is patent; and so far the institution is demoralizing in its tendencies. The introduction of different forms of manual labor, and the commitment of paupers for definite terms of service, by the proper magistrates, with a certain per cent of earnings saved for the pauper, would be a great benefit to those able to work. This should include the commitment of all tramps and vagabonds who seek the shelter of the county house on Saturday evenings, some 25 or 30, and raid it through the country and city during the week, greatly to the detriment of the community, in the frequency of criminal assaults of various kinds and in thieving and in malicious trespass. The views of the asylum and almshouse authorities were in accord with the committee in this matter.

The asylum for the insane was visited and inspected. It contained, as already mentioned, 210 inmates, and 9 attendants, besides the physician and matron. The building is about 200 feet west of the poor-house. It faces the south and is rectangular in shape, and consists of two stories and basement, with two new additions on north side. The surroundings are excellent; and the situation all that could be desired. The water supply and drainage and sewerage have already been referred to as excellent.

The Mott water-closet is in use and the water-closets and urinals are necessarily in close proximity to the general wards and must be quite secure and simple in structure to meet the requirements of an asylum for the insane. They were in good condition and fairly ventilated. Some improvement is being made in this direction.

The halls have abundant light and are high and airy. The light comes chiefly from the south or front of the building. The physician's quarters are midway of the building.

The eastern half of the asylum is for women, and the western half is for men. The first ward east, 27 by 60 by 12 feet, is chiefly used for epileptic women; it contains 22 single beds; there are two ventilators, 12 by 14 inches in flues in chimney. The second ward, 18 by 66 by 12 feet, is for older women of better class of people. This

is heated by one stove, with hooded ventilators around the pipe, not at all adequate to ventilate the room, although of some service.

Second floor, third ward, 66 by 18 by 16 feet; off this hall are twelve rooms, 8 by 10 by 16 feet, with two single beds in each. Second floor, fourth ward, 27 by 60 by 11½ feet, with 18 single beds; jacket ventilator on pipe.

New addition, two stories; 12 rooms 8 by 11 by 12 feet; hall 34 by 54 by 12 feet; two beds in each; one Mott water-closet; one bath-tub.

The west wing, men's ward, corresponds to the east wing in size, shape, and general arrangement, including the new addition.

There were five cells in the basement which will be disused in a short time, probably by May 1, 1884, so soon as the new additions have been finished. Certain cases of violent insane have been kept in the basement at times since the opening of the asylum, and the committee are glad to know that they are to be dispensed with so soon.

The committee were sorry to notice that the laudable efforts of the superintendents of the poor to ventilate the new additions was likely to prove a failure from the adoption of a very defective plan. The ventilating flues are all in the outside wall, with registers near the ceilings. These flues conduct into an open garret and a latticed cupola in the center of the garret opens a way out in case the air is warm in the garret. The objections to this plan are too numerous and too obvious to require entering into in this report, and particularly as the building has been already constructed.

The necessity for a more varied diet and a substitution of certain articles rather than an addition is essential in all hospitals; and the insane must be considered as invalids; and many are cured by a nutritious and assimilable diet, particularly among the poor.

Some industrial employment for the insane is desirable in view of its effect upon the mental condition. To feel that they are of some little service and that they can do some little work and are occupied will have its effect upon a certain per cent of the insane and may be employed as an aid to their restoration.

Increasing the number of attendants so that the insane might be more out of doors in the open air would be a great desideratum. It seemed possible that these might be furnished from the almshouse without much difficulty.

Some more effective system of ventilation should be effected here as well as in the almshouse. Of course any plan of ventilation involves some expense. Warm or heated air must be the motive power, and the warm and used air must be supplied by fresh air, and this must be warmed; and this cannot be accomplished without some expense in heating it. In consequence of the better ventilation the tone and strength of the inmates would improve and a large number would be able to go out from both institutions.

The following correspondence between the chairman of the committee of inspection and the physician of the asylum, is given:—

MICHIGAN STATE BOARD OF HEALTH, }  
Detroit, March 29, 1884. }

*Dr. E. O. Bennett, Medical Supt. Wayne County Insane Asylum:*

DEAR DOCTOR,—I expect to make a report to the State Board of Health on the 8th proximo. Will you kindly send me by early mail a report showing from diagrams of your hospital-building the windows and doors of the several wards, with size of each as near as may be, and also the size of the ventilator in the roof new addition.

(1.) I would like also a record of the sickness and mortality for the past 2 or 3 years, with average number in hospital.

(2.) Have you opportunity to give the insane fresh air and exercise out of doors?

(3.) Have you a proper and sufficient number of attendants to permit you to afford such liberty as is most conducive to a cure.

(4.) Is the ration afforded such as a majority of insane require for their proper treatment, according to the experience of other hospitals for the insane?

(5.) Have you any fund or method by which the ordinary ration suitable for working men in out of door employment can be exchanged for a lighter and a more assimilable food?

Please make such suggestions as you deem expedient in order to complete my report.

Please send a copy of diet list for the week in which this inspection was made.

Please return this letter with your report in order that it may be embodied in my report.

Very respectfully yours,

HENRY F. Lyster, M. D.  
Chairman of Committee on Sanitary Inspection.

WAYNE COUNTY INSANE ASYLUM, }  
Wayne, Mich., April 2, 1884. }

*Henry F. Lyster, M. D.:*

DEAR DOCTOR,—I herewith enclose your letter with brief replies to your questions in the order in which they are numbered.

(1.) I have been connected with this asylum for three years and during that period no contagious diseases have prevailed in the institution; there have been but few acute cases of any kind

and those of a tractable character. The number of deaths for 1882 and 1883 was thirteen and seventeen, respectively, and all were the result of some form of insanity or the debility of age.

(2.) Patients are necessarily confined to the house during winter months for want of extra clothing and attendants to take charge of them, but in summer they have access to yards in the rear of the building. These yards are about 5 by 10 rods for each sex, enclosed by board fences from ten to twelve feet high.

(3.) The number of attendants is inadequate to properly care for the inmates. I have only nine attendants for two hundred and fourteen patients.

(4.) The ration provided is sufficient in quantity, the quality is fair, but the variety is wanting. Good bread, meat, tea, coffee, and some vegetables are the principal articles of diet. Butter, milk, eggs, etc., are not supplied in sufficient quantities for the requirements of such an institution.

(5.) The sick receive the same diet as the keeper and attendants; the remainder get uniform fare, and such articles as are provided by the superintendents of the poor. The number of attendants is limited, and the purchasing of provisions not under my control. I cannot send you a copy of the diet list for the week you were here—it is varied from week to week to accord with supplies on hand.

(6.) The water-supply was greatly increased last fall and is equal for all demands. A well 13 feet in diameter and bored to the depth of 169 feet, and a spring of soft water one-half mile distant, the water passing through iron pipes, are the sources of supply.

In way of recommendation I would suggest:—

(1.) That the medical staff be increased.

(2.) That there be an attendant to every fifteen patients.

(3.) That the diet of the insane be under the direction of the medical superintendent.

(4.) Better ventilation provided for the old wards.

Very sincerely yours,

E. O. BENNETT,

*Medical Sup't Wayne County Insane Asylum.*

Dr. Bennett also kindly sent drawings [not printed] of the ground-plan of the buildings, which herewith accompany this report.

All of which is respectfully submitted.

HENRY F. IYSTER, M. D.,

C. V. TYLER, M. D.,

*Committee.*

#### *Report of the Condition of the Jackson County Jail.*

Your committee, appointed to inspect the Jackson county jail, did so April 18. In company with Dr. N. H. Williams we visited the building, which contains rooms for the jailor and his family, as well as the jail proper. The house is a brick structure, two stories high, and by no means dilapidated in appearance. The apartments for the prisoners in the lower story consist of a corridor about 12 feet by 20 feet, with the cells back of and opening upon this corridor. The corridor was filthy in the extreme, with no ventilation, and was heated by means of a large coal stove. We could find no provision whatever for admitting fresh air into this room. In the ceiling there are two openings from which stove-pipes pass up through the roof. These pipes doubtless carry off a small amount of foul air in the winter.

There are fifteen cells, each about 5½ by 7 feet. The bed-ticks were scantily furnished with straw, and all the bedding was extremely filthy. The prisoners stated that the bedding was filled with vermin. From the filth and stench this statement could be readily believed. In this corridor were 19 prisoners.

It was very evident that those in charge were largely blamable for the great accumulation of filth. While the apartment is altogether too small, and is imperfectly arranged, those in charge might have caused the worst of the filth to be removed.

This corridor could be put in fair shape at a very small expense, by placing another coal stove in the room and placing around the stoves sheet-iron jackets connecting with pipes from the outside, through which fresh air may come, and by bringing large foul-air pipes down nearly to the floor and heating them in the second story.

The cells should be enlarged and cleared of the filthy accumulations.

Lastly, if the number of prisoners in the jail at the time of our visit is an average, the jail capacity should be doubled.

In the rooms up stairs there was the same evidence of shameful uncleanness. There were piles of dirt in the corners, and an old sink was filled with bad-smelling refuse.

V. C. VAUGHAN,

J. H. KELLOGG,

*Committee.*

#### *Institution for the Deaf and Dumb at Flint.*

In February, 1884, the following communication was sent to the Secretary of the State Board of Health:

MICHIGAN STATE BOARD OF CORRECTIONS AND CHARITIES,  
Secretary's Office, Lansing, February 15, 1884.

Henry B. Baker, M. D., Secretary of State Board of Health:

DEAR SIR,—The State Board of Corrections and Charities, at its late meeting in Detroit, February 12, 1884, instructed me in behalf of the Board, to request you as



Secretary of the State Board of Health, to examine the Institution for the Deaf and Dumb at Flint, with reference to its sanitary condition, and report to this Board, with a view to laying such report before the Board of Trustees of said institution.

By order of the Board.

W. J. BAXTER, *Secretary.*

In reply the Secretary of the State Board of Health makes the following remarks :

As the Secretary of this Board had but a few months before examined the Institution and made a report at a joint meeting of the Board of Trustees and of the Board of Charities, the Governor being present as a member of the Board of Charities, it did not seem imperatively necessary to make another examination at once, and on account of other duties the examination has not yet been made.

*Industrial School for Girls, at Adrian.*

August 19, 1884, the following resolution was adopted and communicated to the State Board of Health :

*Resolved*, That the State Board of Health be requested to examine the Industrial School for Girls, at Adrian, and to report to this Board on the following points: Among others, as to the water supply and its sufficiency for sanitary and other purposes. As to ventilation of the different buildings, chapel, school, new cottage, its water closets, outside privy; and whether the construction has been approved by said Board; whether the outside privies, the location and method of flushing are proper, and have been approved by said Board; and to make recommendations and suggestions as to the above and other matters examined by them.

In reply no report has been received by this Board, but from the proceedings of the State Board of Health it appears that a partial examination and report has been made as follows :

*To the Michigan State Board of Health*.—In accordance with the request of Dr. Kellogg, chairman of the committee appointed by the president of this Board to visit the Industrial Home for Girls, at Adrian, I went to Adrian Sept. 13, but was sorely disappointed in finding that neither Dr. Kellogg nor Dr. Lyster had been able to keep the appointment. However, I thought it best for me to inspect the buildings as far as my time would permit and report my observations to this Board. In the first place I desire to state that according to my understanding of the object of this inspection, it is for your committee to speak of the sanitary conditions of the school only. In company with Dr. Logue, of Adrian, and Dr. Wilder, physicians to the school, I visited the new cottage, Clark cottage, Crosswell cottage, and the chapel. My time did not permit me to visit the other cottages, Honor and Gillespie.

**NEW COTTAGE.**—In this cottage, which has just been finished and is only partially occupied at present, the only thing needing criticism, in a sanitary sense, is the construction of the so-called strong rooms in the basement and in the attic. These rooms are used for the confinement and punishment of refractory inmates. I was informed that the strong rooms in this cottage have never been used yet; but the purpose is to use them as is done in the other cottages. In these girls are kept under lock for 24 hours and longer. The strong rooms in the basement are about 8 by 10 feet in the clear, with solid brick walls and with no provision for ventilation, light, or heat. Being in the cellar through which steam pipes pass, the temperature of these rooms will probably be high enough, however. But no animal should be confined in one of these rooms for 24 hours, be that animal beast or human. The probability is that the rooms will never be used. The strong rooms in the attic have no provision for heat or ventilation, and the fact that they will be too hot in summer and too cold in winter should also prevent their ever being used as prisons.

It will be remembered that this Board, in examining the plans for this cottage, expressed earnestly its disapproval of these strong rooms on account of the entire absence of ventilation in them.

This is a handsome, well-arranged cottage, and, barring the statements already made, I found nothing deserving criticism.

**CLARK COTTAGE.**—In this cottage the new arrivals are first placed. One strong room examined in the basement, and which is frequently used, is to some extent furnished with both light and air. The whole building, however, needs revision in order to establish ventilation. There is no means of removing the foul air from the large rooms save by the windows. For instance, the sewing-room, in which there are

often more than 30 girls for several hours, is heated by a large steam coil, but there is no provision for the removal of the foul air. Of course, at the time of my visit, the windows were open and the air good; but this could not be the case in the winter. Everything about this cottage seemed to be kept most scrupulously clean and in perfect order.

**CROSWELL COTTAGE.**—In this cottage are placed the most refractory girls. The same criticism as to lack of ventilation is to be made here as in Clark cottage. The strong rooms could not be examined, as the keys could not be found by the lady in charge.

**THE CHAPEL.**—During the afternoon the girls are at school in the chapel. There is provision for the admission of fresh air, but none for the exit of foul air. This deserves especial attention on account of the large number of pupils in the building.

There are now in the whole school, so Dr. Wilder informs me, about 160 girls. The capacity of each cottage is about 40, and there are five of these cottages.

While, as shown above, the sanitary conditions of the buildings are not perfect, and the ventilation might have been made adequate as well as not when the cottages were erected, still we must say that the children sent to the Reform School at Adrian have a home with better sanitary conditions than are possessed probably by a majority of the homes in Michigan. The water-closets and bath-rooms are clean and free from any disagreeable odor. We were informed that the only difficulty with the sewerage arises from lack of sufficient water sometimes for flushing purposes.

V. C. VAUGHAN.

Aug. 27, 1884. The Secretary, as instructed by the Board, sent a communication to the State Board of Health, requesting said Board to examine and report upon the sanitary condition and effect of boiler iron cells, as now generally used in our jails, as compared with jails constructed of other materials, and to suggest means of rendering them less injurious to health.

Also to examine the State House of Correction and Reformatory at Ionia as to its sanitary condition.

Receipt of the communication has been acknowledged by the State Board of Health, but as yet no report has been received.

Some steps have been taken by the State Board of Health, as shown by the following extract from the report of the Board:

August 28, a request was received from the State Board of Charities for an examination as to the sanitary character of boiler-iron cells in jails, as usually constructed; and for an examination of the sanitary condition of the State House of Correction and Reformatory at Ionia. This request was submitted to the State Board of Health at its regular quarterly meeting October 7, 1884, when Drs. Lyster and Kellogg were appointed a committee to examine into the sanitary character of boiler-iron cells, and Drs. Avery and Tyler were appointed a committee to examine into the sanitary condition of the House of Correction at Ionia.

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PART II.

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PUBLIC DEPENDENTS.

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# **PUBLIC DEPENDENTS.**

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- 1. INTRODUCTION.**
- 2. NUMBER OF PUBLIC DEPENDENTS.**
- 3. STATISTICAL TABLE OF DEPENDENTS.**



## PUBLIC DEPENDENTS.

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The importance of the work entrusted to the Board, the good which it is believed may be accomplished by an earnest and faithful discharge of its duties, have so impressed the Commissioners that much more time has been given by each of them during the last biennial period, than at any previous time since the Board was organized.

Every State Charitable, Penal, and Reformatory Institution, and each of the Educational Institutions for the defective classes, have been visited at least once in each year by the full Board, and most of them several times, and in addition each State Institution has been assigned to some one of the Commissioners for special visitation, observation, and oversight, and the Board has kept itself fully informed as to their condition, wants, and administration, and in the performance of its duties has received the cordial coöperation of the executive officers and boards in charge, who have at all times been ready to receive and act upon the suggestions of the Board in the interest of the Institutions, and their unfortunate inmates.

Great attention has been given by the Board to the jails and poorhouses. And since our last report, every one of the seventy-six jails, and the sixty poorhouses in the eighty counties of our State, has been visited and fully examined at least once, and most of them several times, by one or more of the commissioners or by the Secretary, and recommendations and suggestions made which have, in most cases, been kindly received and promptly acted upon. City and village lock-ups have also received the examination and attention of the Board.

No effort has been spared on the part of the Board to improve the character and condition of the jails and poorhouses, and to see that the humane provisions of our laws with regard to those under sixteen years of age were complied with.

It is believed much has been accomplished in improving the sanitary condition of the poorhouses, and in securing more attention to bathing and personal cleanliness, and, to some extent, better separation and classification.

The Board cannot speak with the same confidence with regard to the jails. They present more difficult problems to deal with, and as at present constructed and used give little hope of accomplishing more than safely keeping the prisoners until discharged according to law, but when discharged it is oftentimes only to be found more thoroughly educated and instructed in crime, and with previous tendencies to a criminal life strongly increased.

Both jails and poorhouses will be more fully discussed under their proper head.

The Secretary gives his entire time and attention to the duties of the office,

and has, since the last report, visited all the State institutions under the supervision of the Board several times, and nearly every jail and poorhouse in the State, and most of them several times.

#### NUMBER OF PUBLIC DEPENDENTS.

We had hoped to give full statistics for 1883-84. As yet, answers to the questions sent to the sheriffs and superintendents of the poor have not been received from all the counties in the State, some of those still back being old and populous counties.

The statistics for 1883 we are able to get from the office of the Secretary of State.

Those for 1884 will be given so far as received before going to press.

For convenience, we include in statistics for 1883 from October 1, 1882, to Sept. 30, 1883, and for 1884 from October 1, 1883, to Sept. 30, 1884.

PUBLIC DEPENDENTS.	1882.	1883.	1884.
Average number maintained in County Poorhouses.....	1826.60	2411.51	.....
<sup>1</sup> Whole number maintained in County Poorhouses.....	5,578	6,114	.....
<sup>1</sup> Whole number of permanent paupers supported outside of Poorhouses.....	5,289	3,846	.....
<sup>1</sup> Whole number temporarily relieved.....	30,875	28,651	.....
Children in State Public at Coldwater, Sept. 30 in each year.....	294	457	457
State and county patients at Michigan Asylum for Insane..	700	819	924
State and county patients at Eastern Asylum for Insane..	489	640	653
Pupils at Institution for Deaf and Dumb at Flint—average.	253	246	271
Pupils at Institution for Blind at Lansing.....	63	67	67
Inmates at Reform School at Lansing.....	362	346	385
Inmates Industrial Home for Girls at Adrian.....	83	130	157
State patients at Harper Hospital, Detroit.....	8	6	9
State and county convicts at Detroit House of Correction, on Sept. 30 of each year.....	508	312	314
Convicts at State Prison, Jackson—average each year.....	635	614	627
Convicts at State House of Correction, Ionia—average each year.....	529	471	613
Incarcerated in county jails on Sept. 30 of each year.....	359	350	.....

<sup>1</sup>Reports from fifteen counties for 1884 were still back when this goes to press, so that we cannot give statistics for 1884.

<sup>2</sup>Reports from sheriffs of twenty counties were still back when this goes to press, so we cannot give statistics for 1884. So far as received statistics of jails and poor-houses will be given under the heading, "Jails and Poorhouses."



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PART III.

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COUNTY JAILS.

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# COUNTY JAILS.

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1. INTRODUCTORY REMARKS ON COUNTY JAILS AND THE SYSTEM.
2. CONDITION OF EACH COUNTY JAIL AT DATE OF LAST VISIT.
3. STATISTICAL TABLE IN RELATION TO COUNTY JAILS.



## COUNTY JAILS.

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The county jails of the State are seldom visited by any who are not either suspected offenders against law, and therefore unwilling visitors, or those whose official duties do not require visits and inspection. They are generally constructed with sole reference to *safety* as places of confinement, and matters of ventilation, sewerage, water supply, separation of prisoners, and other things relating to the health, moral or personal habits and cleanliness of the prisoners, have received little attention. They are, under our present laws, used as city and village lock-ups for drunk and disorderly persons, and for vagrants, tramps and prostitutes, and the legitimate uses of county jails, the detention of persons accused of crime until trial, is so lost sight of and over-borne by other uses and purposes, they are made to subserve, as loudly to call for legislative interference.

The use of such jails as village and city lock-ups and for the confinement of convicted criminals should be absolutely prohibited by law.

The opinion of the Board of Corrections and Charities has been repeatedly and forcibly expressed in former reports, and again reiterated on some points in "Recommendations to the Governor," in present Report.

These jails are generally placed under the unlimited, and in many cases the unsupervised control of the sheriffs, who are paid a stated sum per meal, per day, or per week for *board* and *care* of prisoners, with no stipulation or check as to quality or quantity of food furnished; or as to washing the clothing or securing the personal cleanliness of prison or prisoners.

It is worthy of consideration, if the system is to be continued, whether some efficient checks against possible abuses should not be provided by law.

*Again.* So long as jails are used for confinement of prisoners convicted and sentenced, it would be wise to make all sentences to be "to hard labor," and whether such labor can be made profitable or not, any labor would be of benefit to prisoners in keeping them from idleness, in deterring tramps and petty offenders from voluntary offenses for the sake of food and shelter without labor, so often coveted by this class.

Every jail should be required to be furnished with a well protected yard, where labor of some kind should be enforced—if it be only breaking of stones, or even wheeling them from one pile to another.

District work-houses for all convicts not sent to prisons, are strongly urged under the head of "recommendations to the governor."

Considerable improvement has been made in the general character of the jails during the past year by the visits and reports of Jail Inspectors, who have been furnished with blanks from this office and have more generally within the past twelve months efficiently performed their duties than for many

years previously. Still in many counties, notwithstanding blanks have been sent, and circulars calling their attention to their duties under the law, no inspection has been made nor report sent.

We give below a general statement of the character and condition of each county jail, as found at the time of our visits since our last biennial report.

In nearly every case communications have been made by us to the Board of Supervisors of the proper county, calling attention to the condition of the jails and making such suggestions as seemed to be advisable.

#### ALCONA.

Jail at Harrisville—Brick, 30x40 ft. Two stories and attic. Two iron cells 5x7 ft., with passage on three sides; one of these very dark.

In the second story, three plank cells. Has a bath tub, but not in use. Unsafe by reason of easy communication with outside. Badly ventilated. No proper classification, and separation without remodeling impossible. Made communication to Board of Supervisors suggesting changes. Was empty and clean.

Sheriff, Joseph Evans.

#### ALLEGAN.

Jail at Allegan—Brick, 30x40 ft., with block of iron cells. Warmed by stoves. Only ventilation is by doors and windows; air very close and bad. Drainage good. No means of separation and classification. No lavatories or bath tubs. Room for women and boys over sheriff's residence; very clean.

Sheriff, Walter J. Rice.

#### ALPENA.

Jail at Alpena—Is of wood, 42x42 ft. Two cells at each end; dark and unventilated. Good supply of water. Drainage good. Heated by stoves. Dirty; infested by rats, mice, and other vermin.

Beds were bunks, with straw ticks, half filled. Bedding dirty. Old. Unsafe. Separation and classification impossible.

Made communication to Board of Supervisors urging the erection of a new and more suitable jail.

Sheriff, James E. Denton.

#### ANTRIM.

Jail at Bellaire. Of wood, 10x24. No sewerage. No provision for bathing. No classification or separation of prisoners practicable. But little used.

Sheriff, Henry W. Stewart.

#### ARENAC.

Has no jail. Uses jail of Bay county. Sheriff, George Harman.

#### BARAGA.

Jail at L'Anse. New. Of brick, with iron cells. Was not completed when visited. Were using small plank jail close, dirty and unsafe.

Sheriff, Cornelius D. Shea.

#### BARRY.

Jail at Hastings. Brick. Old. Unsafe. Unventilated. Badly constructed in every way. No provision for bathing. No sewerage. No proper

separation or classification possible. Examined by State Board of Health at request of Board of Corrections and Charities, and by them declared unfit for use on account of sanitary condition. Appeals for better provision have been made to Board of Supervisors and through the papers.

Sheriff, J. Q. Cressy.

#### BAY.

Jail at Bay City. Brick. 35x46. Two-story. Heated by furnace. Window ventilation. Twenty-four iron cells, each 5x8 feet.

One cell on each floor fitted with closet, seat, and water for use as bath-room, but no bath-tubs, and so not used as intended.

Woman's apartment over sheriff's residence. Only separation among prisoners practicable is as to sex and by locking in cells.

Sewerage good. Jail, beds, and bedding fairly clean. Attention of Board of Supervisors and others called to serious defects by communication to city papers.

Sheriff, Charles F. Marsac.

#### BENZIE.

Jail at Beuzonia. A mere timber lock-up. Unsafe, and only used for those charged with slight offenses. There is also a jail at Frankfort, the former county seat, of about the same description, now used as a lock-up.

Sheriff, Alphonso Brown.

#### BERRIEN.

Jail at Berrien Springs. Brick, 44x44. Cells in circular form around open space, on which cell doors (iron grates) open. Center space about 17 feet in diameter. Sixteen cells, 4 feet at door, 7 feet at outside, and 7 feet long. Pump and water-closet in open center. Reasonably safe. Ventilation very poor. Second story has 8 cells, 4 for boys and 4 for women, properly separated. No bath-tub. Sewerage into cess-pool just outside walls, a bad arrangement. Jail, beds and bedding reasonably clean.

Sheriff, James R. Clarke.

#### BRANCH.

Jail at Coldwater. Brick, 25x30. Two tiers of 8 cells, each 6x8 feet, 7 feet high. Two cells in the second story for females, each 10x12. No bath tubs. Heated by furnace. No jail yard. Communication with outside for both male and female prisoners easy. Made communication to Board of Supervisors with regard to defects of jail.

Sheriff, O. C. Campbell.

#### CALHOUN.

Jail at Marshall. Brick, 32x33 feet with two wings, each 19½x21½ feet. Heated by steam. Ventilation at floor level. Thirteen cells, 6½x11. Two for insane, 6½x9. One for females, 8x12, and one dark cell for punishment, 7x9. All of iron. Has bath tub. A better jail than is found in most counties. Jail, beds and bedding reasonably clean.

Sheriff, L. O. Kellogg.

#### CASS.

Jail at Cassopolis. Brick, 30x40. Appears safe. Two stories. Five cells on each floor, 8x10 feet. Bath tub on each floor. Fairly well ventilated.

Heated by steam. Drainage into cess-pool outside. Two large cells for woman. Classification and separation better than in most jails. Jail, beds and bedding all clean.

Sheriff, Frank M. Sanders.

#### CHARLEVOIX.

Jail at Charlevoix. Only a frame lock-up. Unsafe, and very little used. Sheriff, Alonzo J. Stroud.

#### CHEBOYGAN.

Jail at Cheboygan. Brick, 24x24. Six cells of iron, each 5½x7, opening into center hall. Cells for women and boys over sheriff's residence. Greatly improved since last report, as to ventilation, drainage, entrance and exit. Further improvements recommended to board of supervisors, such as bath tubs, better ventilation, better heating, and enclosing jail in yard, etc. Jail, beds, and bedding fairly clean.

Sheriff, Wm. Harrington.

#### CHIPPEWA.

Jail at Sault Ste. Marie. Of wood, 18x24. Three plank cells, each 7x12 with hall in front for heating, eating, etc., 5 feet wide. Dark, close, and badly ventilated. Buckets used, but not such as to prevent very offensive odors. No drainage. Jail, beds, and bedding not in very good condition.

Sheriff, Francis Lessard.

#### CLARE.

No jail. Common lock-up of wood at Harrison, and one at Farwell. Sheriff, John S. Cramer.

#### CLINTON.

Jail at St. Johns. Brick. Two stories. Upper cells strong, but dark. Poorly ventilated. No bath tubs. Classification and separation not well provided for. Heated by furnace. Sewerage poor. Reasonably clean.

Sheriff, Wm. Collins.

#### CRAWFORD.

Jail at Grayling. Wood. In lower part of Court House. Small. Close. Unventilated. No sewerage. No bath tub. Made communication to Board of Supervisors on unsuitable character of same.

Sheriff, John F. Hum.

#### DELTA.

Jail at Escanaba. Frame, or plank. 20x24. Two tiers of plank cells; three below and five above, all opening on a small hall. Each 5x7. Dark and close. Infested with vermin. Buckets used, but not of a kind to prevent very offensive odors. Heated by stove. Separate cells for women and boys. County needs a new jail.

Sheriff, David Oliver.

#### EATON.

Jail at Charlotte. Brick. 28x28. Six iron cells. Four 6½x7 feet, two 5x7 feet. Badly ventilated. Drained into cess-pool. Very little separation of prisoners possible. Women and children's rooms outside the jail proper and these rooms are also used as city lock-up. No provision for bathing. Jail, beds, and bedding not very clean.

Sheriff, C. E. Ells.



**EMMET.**

Jail at Harbor Springs. Mere lock-up. No convenience for washing or bathing. Not fit for use as a jail. Made communication to Board of Supervisors urging speedy erection of more suitable jail.

Sheriff, G. W. Dickinson.

**GENESEE.**

Jail at Flint. Brick. 30x32. Lined with iron. Two stories. Old, badly constructed, and badly ventilated. Women's room over Sheriff's part. No drainage. Warmed by stoves. Very little separation or classification possible. Good water supply from city water works. Lower part used as city lock-up. Dirty. Upper part clean. The county needs a new and better jail.

Sheriff, Eugene Parsell.

**GLADWIN.**

Jail at Gladwin. In basement of court-house, 14x34, with 3 cells of boiler iron, each 7x8. About 8 feet high. Close and dark. Warmed by stoves. No water supply, lavatories, or bath-tubs. Straw and ticks dirty. Jail, beds, and bedding otherwise clean.

Sheriff, Wm. J. Parker.

**GRAND TRAVERSE.**

Jail at Traverse City. New and expensive. Brick structure. Two stories, with stone basement, 30x34 feet. Boiler iron cells. Good protection for officers by iron cage entrance. Drainage good. Warmed by furnace. Pretty well ventilated. Good water supply. Three separate wards for classification, each with bath-room, lavatory, and water-closet. Jail, beds, and bedding all clean.

Sheriff, John J. Dunn.

**GRATIOT.**

Jail at Ithaca. Brick, with stone basement, 32x32 feet. Six iron cells, each 5x7. Close, with but little ventilation. Women's cells over sheriff's residence. No opportunity to separate and classify except by locking in cells. Scanty water supply. No bath-tubs. Buckets for night use, not best kind. Jail, beds, and bedding clean.

Sheriff, K. P. Peet.

**HILLSDALE.**

Jail at Hillsdale. Brick, two stories. Stone floors. Six cells on lower floor, each 7½x8 feet. Eight iron cells on second floor. Iron cage entrance. Ventilation very defective, as air-flues are in outer walls and not supplied with heat. Drainage also defective, being to cess-pool just outside. Female and boy cells over sheriff's residence. Warmed by stoves. Good bath-tubs. Jail, beds, and bedding reasonably clean.

Sheriff, E. C. Minor.

**HOUGHTON.**

Jail at Houghton. Plank or scantling. Two stories high, 24x30. Five cells below and 8 above, all of plank but 2, which are of iron. Poor water supply. Not very strong or safe. All reasonably clean.

Sheriff, James Healy.

## HURON.

Jail at Bad Axe. Brick. New. Two stories, 32x40. Iron cells. Six below, each 5x7. On second floor same number of cells as below. Good supply of water. Good lavatories and water-closets. No bath-tubs. Separation only by the two floors. Woman's room over sheriff's part. No jail yard.

Jail, beds, and bedding tolerably clean. Made communication to the Board of Supervisors suggesting improvements in ventilation and for separation and classification.

Sheriff, William H. Merrick.

## INGHAM.

Jail at Mason. Brick, 19x26. Two stories. Not well constructed. Badly ventilated. Drainage very defective. Women's cells over sheriff's residence. Jail, beds, and bedding fairly clean. County needs a better jail.

Sheriff, Thos. McKernan.

## IONIA.

Jail at Ionia. Brick. Two stories. 32x34. Warmed by furnace. Ventilation very defective. Twelve cells of iron. Each 5x7 feet. Women's part over sheriff's residence. Proper separation and classification impossible. No provision made for bathing. Jail, beds, and bedding clean.

Sheriff, William Toan.

## IOSCO.

Jail at Tawas City. In stone basement of frame court-house. 26x46 feet. Three cells. All dark, and damp. Floor of jail several feet below the surface of the ground. No drainage. No ventilation, except by doors and windows. No water supply. No bath tub. No jail yard or enclosure, and communication with outside easy. Jail, beds, and bedding not clean. Entirely unfit for use as jail. Made communication to Board of Supervisors setting forth its unfit and unsanitary condition.

Sheriff, Clark Esmond.

## ISABELLA.

Jail at Mount Pleasant. Frame. 16x24 feet. Warmed by stove. Poorly ventilated by windows. Three cells. 6x7 feet. Cell partitioned off for women, with window towards men's apartment. Small, inconvenient, and unsafe, and unfit for use as a jail.

Sheriff, Thomas Pickard.

## ISLE ROYAL.

No jail. No sheriff.

## JACKSON.

Jail at Jackson. Brick. Very badly constructed. Badly ventilated. Entirely too small for the county. Cells dark, close, and at times very damp. Utterly unfit for use as a jail. Made earnest appeals to Board of Supervisors by written communications, and by appearing personally before the Board, and by communications through the press, either to abandon its use as a jail, or to put it into suitable condition, all seemingly without effect. Have asked the judge of the Circuit Court to designate jail of some

other county for use under Sec. 8945 Howell's Annotated Statutes, until proper jail is provided by the county.

Sheriff, E. D. Winney.

#### KALAMAZOO.

Jail at Kalamazoo. Brick. Two stories. 36x66 feet. Warmed by furnace. Furnishes fair means of separation and classification. Has been much improved within past two years. Separate part has been fitted up for city use. Bath tub has been supplied and entire jail put into much better condition. Ventilation still very defective. Jail, beds, and bedding all clean.

Sheriff, John Galligan.

#### KALKASKA.

Jail at Kalkaska. Of wood, 26x30 feet. Five cells; three of wood and two lined with iron. Four cells are 7x7 feet, and one is 7x15. No drainage. Warmed by stove. Ventilated by windows. No classification or separation possible. No lavatories or bath tub. Jail, beds, and bedding fairly clean.

Sheriff, Cornelius Cronin.

#### KENT.

Jail at Grand Rapids. Brick 31x46 feet. Three stories. Warmed by steam. Thirty-six iron cells. Drainage good. Well ventilated. Women and boys in third story. Allows but two divisions of the others into classes—one in each story. Fair lavatories. One bath tub not much used. Greatly improved within the past two years. Jail, beds, and bedding clean.

Sheriff, Lyman T. Kinney.

#### KEWEENAW.

Jail at Eagle River. It is in attic of frame boarding house and saloon. Warmed by stove. Poorly ventilated. Two cells of plank, 4x8, under attic, 8 feet high at door and 3 feet high at rear end. Very close and very dark. Two day rooms 14x24. No provision for washing or bathing. Jail very poor.

Sheriff, Wm. B. Wright.

#### LAKE.

Jail at Baldwin. Plank. Opens on entry 6x6 feet, then hall 10x12 feet with two cells, each 6x6, and one cell 10x12 feet, the last lined with boiler iron. Very dark and close. No drainage. Warmed by stove. No separation of prisoners except by locking them in the cells. Privy very offensive. Jail, beds, and bedding dirty. A miserable, unfit jail.

Sheriff, John T. Robertson.

#### LAPEER.

Jail at Lapeer. Brick, lined with iron. Badly constructed. Old and unsafe. Size about 30x36. Five cells 7x9. Warmed by stoves. Ventilation poor, and cells very close. Only division into two classes possible. Women's part over sheriff's residence. No lavatories nor bath tub. Badly infested with vermin. Jail, beds, and bedding clean. The county should have a much better jail. Made communication to city paper.

Sheriff, Wm. Colerick.

## LEELANAW.

Jail at Leland. Plank. One story. Three cells and room for use in common. No drainage, water-closet, lavatory, or bath tub. Not clean nor safe, and in winter must be dangerously cold. Unfit for use as a jail. Made communication to board of supervisors and urged better provision.

Sheriff, John A. Bryant.

## LENAWEE.

Jail at Adrian. Brick. Two stories, 30x35 feet. Twelve stone cells, each 7x7½x8. Lavatory, water closet, and bath tub in each story. Iron circle entrance. Women's cells over sheriff's residence. Warmed by steam. Fairly ventilated. Well drained. One of the best and safest jails in the State. Safe circle entrance. Little opportunity to classify. Jail, beds, and bedding all clean.

Sheriff, Charles Bidwell.

## LIVINGSTON.

Jail at Howell. Brick. In basement of court-house. Very badly constructed. Unventilated. Warmed by stoves. Old. Unsafe. Unfit for use. No lavatories or bath-tub. Jail, beds, and bedding dirty. Made communication to Board of Supervisors urging other and better provisions.

Sheriff, George W. Axtoll.

## MACKINAC.

Jail at St. Ignace. In stone basement of brick court-house. Floor about 4 feet below surface of ground. No sewerage. Damp. Four stone cells, 5x7 feet, with corridor in front. Poorly ventilated. Court-house warmed by furnace, but stoves have to be used in jail. Plank cell in another part of basement for city cases, tramps, etc. No yard. Made communication to Board of Supervisors pointing out defects and suggesting improvements.

Sheriff, Peter A. Paquin.

## MACOMB.

Jail at Mt. Clemens. Brick. 30x30 feet. Two stories with basement. Basement cells not finished. Six cells, each 6 ft. 7 in. by 8 feet on first floor, with bath room, lavatory, and closet on each floor. Third floor used for females and invalids. Not in as good condition as at last report. Quite dirty and untidy. Entrance not good. Made communication to Board of Supervisors pointing out defects and suggesting improvements.

Sheriff, Louis Groesbeck.

## MANISTEE.

Jail at Manistee. In stone basement of brick court house. 26x42 feet, with twelve cells, each 5x8 feet. Exposed to approach from outside to aid in escapes. Drainage good. Warmed by steam. Ventilation very poor. Three wards, one for men and one for women, and one for invalids. Has bath tubs. Infested with vermin. Jail, beds, and bedding dirty. A badly constructed jail.

Sheriff, Otto Baumann.

## MANITOU.

Jail at St. James. Plank. 20x30. One story. Four cells. Two with

windows, and two without. No drainage, lavatory, or bath tub. Warmed by stove. No ventilation except by windows. Seldom used.

Sheriff, Owen O'Donnell.

#### MARQUETTE.

Jail at Marquette. Stone. 28x30. Six cells, with stone floor, sides, and cover; each 5x8 feet. Railing round the stone cover which is used for sleeping, when jail is crowded. Jail was crowded and not very clean. Warmed by furnace. No separation in this part. In another part were three rooms. One 12x14 feet, one 10x16 feet, and one 12x12 feet, each furnished with bunks for sleeping.

Sheriff, John Jeffry.

#### MASON.

Jail at Ludington. Brick. Two stories, and with sheriff's residence, makes an imposing appearance. Cells of iron. Eight cells on lower floor, each 5½x7 feet. Lavatory and water closet in the hall. Second story has plank cell for women 10x10 feet, and one for insane 7x12 feet. Not well ventilated. No separation or classification possible except in cells. Bath tub in each story. Jail, beds, and bedding dirty.

Sheriff, John Bethune.

#### MECOSTA.

Jail at Big Rapids. Wood. Two stories. Main part, 20x24 feet. Lined with iron. Warmed by stoves. Sewerage defective. Ventilation poor. No classification or separation possible.

Sheriff, Eli Frederick.

#### MENOMINEE.

Jail at Menominee. In stone basement of court house. 12x50 feet. Seven stone cells, each 4x7 feet. Warmed by furnace. Badly ventilated. Entrance dangerous for sheriff or officer. Cells dark. No arrangement for bathing. Sewerage good. Used also as city lock-up. Jail, beds, and bedding clean. Separate room for women and juveniles.

Sheriff, David Barclay.

#### MIDLAND.

Jail at Midland City. Brick. 42x60 feet. Two stories. By means of the two stories, women and boys may be separated from other prisoners. Fourteen cells of iron. No ventilation except by windows. No bath tub. No sewerage.

Sheriff, Michael W. Ryan.

#### MISSAUKEE.

Jail at Lake City. Frame, or plank. 30x32. Four cells, each 10x12 feet, with each a window. Not good or safe. No separation. When any woman is imprisoned, one of the four cells is used, and a blanket hung before the door. Easily accessible from outside.

Sheriff, Lafayette Charter.

#### MONROE.

Jail at Monroe. Stone. 37x39, with privy adjoining; built for other use, and not well adapted to use as a jail. Warmed by stoves. Ventilation poor.

Sewerage bad. Eight cells 5x9 feet, and one 9x10 feet, all of plank. Separate cell for women, but none for boys when this is occupied. No bath tub. Jail, beds, and bedding clean.

Sheriff, Geo. H. Ellis.

#### MONTCALM.

Jail at Stanton. In stone basement of brick court house. Floor about two feet below the surface of the ground. Very poorly ventilated. Entrance dangerous for the officer. Nine cells; close and dark, all of iron. Easily approached from outside. Two cells for women, and boys in another part of the basement, one 5x10 feet, and one 7x7 feet. No classification possible. No bath tub. Fairly clean, but a very poor jail.

Sheriff, John Q. Crippen.

#### MONTMORENCY.

No jail.—Sheriff, James E. Manes.

#### MUSKEGON.

Jail at Muskegon. In stone basement of court-house. Part for males 30x52, with dining-room in addition, 10x20. Thirteen cells; each 5x7, and two dark cells. Very close, dark, and unsuitable for jail purposes. Sewerage very bad. Women's part reached through male part. Has a hall 12x32, and four cells 5x7. Windows on street or court-house yard, and readily reached from outside. Two lavatories, but no provision for bathing. Separation and classification impossible. Have repeatedly called attention of supervisors and citizens through the press to the unfit condition of the jail, and suggested improvements, the most feasible one being to build a new jail, separate from the court house, and abandon the use of this. Jail, beds, and bedding fairly clean.

Sheriff, Timothy Bresnahan.

#### NEWAYGO.

Jail at Newaygo. Frame. 24x32. Two stories. Entrance into hall 20x24, in which prisoners spend most of their time together. Small room partitioned off, 8x8 feet, which can be used for boys, but not used at all, and might be furnished with a bath tub, there being no provision for bathing. Four cells of iron, each 5x7 feet, but dark and close. Women's room above. Jail dirty, beds and bedding not clean. A miserable apology for a jail. Called attention to its bad condition through the village papers.

Sheriff, William Kimbell.

#### OAKLAND.

Jail at Pontiac. Brick. 36x40. Old; entirely unfit for use. A new one is being built, and what has been a disgrace to the county for years will soon be abandoned, and probably torn down. In next report it is hoped a good jail may be described in Oakland county.

Sheriff, Hiram S. Lewis.

#### OCEANA.

Jail at Hart. Frame, or plank. Five cells, each 7x8 feet. Two on one side a dividing door, three on the other side. Hall 10x16, used by prisoners in common. No drainage. Bad ventilation. Warmed by stove. But two

divisions of prisoners can be made. No provision for bathing. Not strong nor safe. Jail, beds, and bedding clean.

Sheriff, John D. S. Hanson.

#### OGEMAW.

Jail at West Branch. In stone basement of frame court house. 18x25 feet. Five cells of iron. Each 5x8 feet. Sewerage fair. No provision for women and boys. No separation except in cells possible. Ventilation poor. A badly constructed jail. Fairly clean. No jail yard.

Sheriff, Alexander Turner.

#### ONTONAGON.

Jail at Ontonagon. Timber. 30x30. Only eight feet between joints. Dark, unventilated. Two cells, about 8x10, and a dark room for privy, readily found by foul odor, though too dark to be seen. A miserable affair for a jail. Called public attention to its condition through the press.

Sheriff, John Roosen.

#### OSCEOLA.

Jail at Hersey. Wood. 14x22. Warmed by stove. Badly ventilated. Four cells, 4x7 of iron. No lavatory or bath tub. Jail, beds, and bedding clean.

Sheriff, Alonzo M. Shank.

#### OSCODA.

No jail. Use Ogemaw county jail.

Sheriff, James McDonald.

#### OTSEGO.

Jail at Gaylord. Block of iron cells in large room, on second floor, three cells. Each 5x7, and 6 feet high. Close and dark, but for grated doors. No provision for women or boys. Warmed by stove. A poor jail. Fairly clean.

Sheriff, Joseph Stafford.

#### OTTAWA.

Jail at Grand Haven. Brick. 28x28 feet. Warmed by stove. Drainage good. Ventilation not good. Six cells of boiler iron for men, close and unventilated. Two for women and boys. A very poor jail, affording no means of separating or classifying prisoners. No lavatories nor bath tubs. Very dark. Jail, beds, and bedding in bad condition. The county should be better provided.

Sheriff, John Vaupell.

#### PRESQUE ISLE.

Jail at Rogers City. Of stone, in basement of court-house. 21x26 feet. But one ward. Might be so divided as to afford better classification. Warmed by stoves. Poorly ventilated by doors and windows. No water supply. Has enclosed yard in rear. Jail, beds, and bedding clean. Recommended gratings on windows, bath tub, etc. Made communication to Board of Supervisors.

Sheriff, Philip Thomas.



## ROSCOMMON.

Jail at Roscommon. Wood. 24x36 feet. Warmed by stoves. Five cells, of iron, 4x8. No means of classification. Easy to communicate with persons from outside. Room for women in second story. No bath tub. No jail yard. A poor and unsafe jail.

Sheriff, C. S. Blanchard.

## SAGINAW.

Jail at Saginaw City. Brick. 30x50 feet. Warmed by furnace. Badly ventilated by windows. Sewerage in bad condition. Twenty-eight cells, all of iron, and so placed as to afford no separation or classification except by locking in the cells. Women's prison is over the sheriff's part. Found at repeated visits in very bad condition. Made report to Board of Supervisors, suggesting remedies for evils pointed out, and also to city papers. Jail used as city lock-up. Requires radical changes.

Sheriff, Henry Miller.

## SANTILAC.

Jail at Lexington. Wood. Old, unsafe, and unfit for use. The county seat having been removed to Sandusky, a new jail is being built at that place, and the use of the one at Lexington will be soon abandoned.

Sheriff, Andrew Gray.

## SCHOOLCRAFT.

Jail at Manistique. Plank. 27x45 feet. Warmed by furnace. Ventilating flues in each cell. Five cells, all of plank. Addition built with privy accommodation and bath tub. Was clean when visited. The jail was destroyed by fire January 25th, 1884. Prisoners of Schoolcraft county are now kept in Mackinac county jail.

Sheriff, John McCanna.

## SHIAWASSEE.

Jail at Corunna. Brick, lined with iron. Close iron cells. Ventilation very poor. Soil pipe from closets does not run above the roof. 2d story for women and boys. Warmed by stoves. No means of separating or classifying. Found boy, with older prisoner contrary to law. Bath tub in 2d story, but not used. Jail very dirty for a new one. Beds and bedding fairly clean. No jail yard.

Sheriff, Andrew G. Kelso.

## ST. CLAIR.

Jail at Port Huron. Brick, not finished. Use city lockup at present. Jail will soon be finished.

Sheriff, F. L. Follensbee.

## ST. JOSEPH.

Jail at Centerville. Brick, lined with plank. Cells lined with iron. Miserably constructed. Large room below used as dining room with one cell off. Stairs to 2d story steep and unsafe for officer with ugly prisoner. Two rooms in 2d story, separated by a door, one for men and one for women and boys. Communication between them too easy. Five cells of iron in each ward.



An old, badly constructed jail, with no bath tubs, poor privy arrangements, and general unfitness. Made communication to the village paper setting forth defects and suggesting remedies.

Sheriff, Carlos E. Dexter.

#### TUSCOLA.

Jail at Caro. Brick 34x34 feet. Warmed originally by a furnace, but this did not work, and stoves have been put in. Ventilation not good. Sewerage poor. Six cells of iron for men. Two of wood above for women and boys. No separation or classification possible. No jail yard. No bath tub. Made communication to Board of Supervisors pointing out defects and suggesting remedies.

Sheriff, Wm. McKay.

#### VAN BUREN.

Jail at Paw Paw. Wood, 30x30 feet. Two stories. Warmed by stove. Ventilation and sewerage very poor. No provision for separation, washing, bathing, etc. Entirely unfit for use. Condemned by Circuit Judge and a jail of another county designated for use until put in fit condition. A new jail only will remedy the evil.

Sheriff, P. N. Hilton.

#### WASHTENAW.

Jail at Ann Arbor. Brick, 45x70 feet. Two stories. Warmed by stoves. Badly ventilated. Sewerage bad. An old, unsafe and entirely unfit jail.

After repeated communications to the Board of Supervisors urging better accommodations and appeals through the press, without effect, the Judge of the circuit court has been requested by the Board of Corrections and Charities, to designate the jail of some other county for use until proper accommodations are provided in the county.

Sheriff, Edwin W. Wallace.

#### WAYNE.

Jail at Detroit. Brick, stone, and iron 43x96 feet. Two stories. Eighty-four cells with separate wards for women and boys. Several defects in construction and management to which the attention of the Board of Supervisors was called by a communication from the Board of Corrections and Charities have been partially remedied.

Sheriff, Conrad Clippert.

#### WEXFORD.

Jail at Cadillac. Wood, 20x20 feet. A mere lockup. Utterly unfit for use as a county jail. No provision for washing, bathing, pure air, separation, etc. A poor apology for a jail.

Sheriff, David E. Cook.

JAIL STATISTICS FOR THE YEAR ENDING SEPT. 30, 1883, TAKEN FROM REPORTS MADE TO THE SECRETARY OF STATE.

TABLE I.

Showing, for the State and Counties, the Number of Prisoners in the Jails September 30, 1882; the Number Received, and the Total Number and Average Number in the Jails during the year; the Average Duration of Imprisonment, in Days; the Whole Number and the Number under Eighteen Years of Age, of each Sex, for the Year ending September 30, 1883.

STATE AND COUNTIES.	PRISONERS.									
	No. Remaining in the Jails Sept. 30, 1882.	No. in the Jails at the beginning of the year.	No. Received during the year.	Total No. in the Jails within the year.	Average No. in the Jails during the year.	Average duration of Imprisonment in days.	Males Received during the Year.		Females Received during the Year.	
							Whole No.	No. under 18 years of age.	Whole No.	No. under 18 years of age.
STATE .....	359	314	a 11,109	11,423	b 313.95	b 10.96	10,511	436	512	89
Alcona .....	.....	1	1	2	.25	45.	1	.....	.....	.....
Allegan .....	8	8	100	108	4.36	14.72	96	8	4	.....
Alpena .....	1	.....	25	25	1.07	15.56	23	.....	3	.....
Antrim .....	2	2	7	9	2.43	98.56	7	.....	.....	.....
Arenac <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Baraga .....	1	1	18	19	.53	10.26	18	.....	.....	.....
Barry .....	1	1	44	45	2.38	19.29	40	6	4	.....
Bay .....	16	12	c 706	718	17.38	8.84	674	8	22	2
Benzie .....	.....	.....	9	9	.18	7.33	8	3	1	.....
Berrien .....	15	15	73	88	8.90	36.90	70	.....	3	.....
Branch .....	.....	.....	74	74	.....	.....	69	10	5	.....
Calhoun .....	5	5	231	236	9.16	14.17	225	10	6	.....
Cass .....	3	1	74	75	2.00	9.72	73	5	1	.....
Charlevoix .....	.....	.....	6	6	.52	31.67	6	.....	.....	.....
Cheboygan .....	7	7	66	73	2.05	10.23	51	2	15	.....
Chippewa .....	1	1	129	130	2.30	6.46	126	1	3	.....
Clare <sup>2</sup> .....	2	2	10	12	.96	29.17	8	.....	2	.....
Clinton .....	1	3	22	25	1.13	16.56	20	2	2	.....
Crawford .....	.....	.....	7	7	.72	37.57	5	2	2	.....
Delta .....	1	1	13	14	1.95	50.79	13	.....	.....	.....
Eaton .....	4	4	186	190	2.91	5.58	182	11	4	.....
Emmet .....	.....	.....	19	19	.56	11.05	19	4	.....	.....
Genesee .....	6	6	d 966	972	13.57	5.10	949	22	12	4
Gladwin .....	1	.....	6	6	.18	11.	5	.....	1	.....
Grand Traverse .....	.....	.....	70	70	.85	4.44	70	5	.....	.....
Gratiot .....	.....	.....	30	30	1.71	20.77	26	3	4	.....
Hillsdale .....	6	6	e 83	89	3.98	16.31	78	4	4	.....
Houghton .....	3	2	43	45	2.33	18.93	38	9	5	.....
Huron .....	2	2	e 8	10	.91	33.20	7	.....	.....	.....
Ingham .....	7	7	f 119	126	5.55	16.09	109	2	10	.....
Ionia .....	16	15	f 381	396	11.34	10.45	370	16	4	.....
Iosco .....	4	4	50	54	4.41	29.78	49	2	1	.....
Isabella <sup>3</sup> .....	.....	.....	14	14	.82	16.07	14	4	.....	.....

<sup>1</sup> No jail nor prisoners. Bay county jail is designated as the jail of Arenac County. <sup>2</sup> Last year used Midland county jail. <sup>3</sup> Report is from January 1, 1883. <sup>a</sup> Sex of eighty-six not reported. <sup>b</sup> Exclusive of Isabella, Kalkaska, and Tuscola counties that reported for only part of the year and Branch, Jackson, Mackinac and Midland counties that did not report the number of days prisoners were confined. <sup>c</sup> Sex of ten not reported. <sup>d</sup> Sex of five not reported. <sup>e</sup> Sex of one not reported. <sup>f</sup> Sex of seven not reported.

TABLE I.—CONTINUED.

COUNTIES.	PRISONERS.									
	No. Remaining in the Jails Sept. 30, 1882.	No. in the Jails at the beginning of the year.	No. Received during the year.	Total No. in the Jails within the year.	Average No. in the Jails during the year.	Average duration of Imprisonment in days.	Males Received during the Year.		Females Received during the Year.	
	1	2	3	4	5	6	Whole No.	No. under 18 years of age.	Whole No.	No. under 18 years of age.
Isle Royal <sup>1</sup>										
Jackson <sup>2</sup>	21		670	670			585	38	85	14
Kalamazoo	13	12	a 977	689	13.74	7 28	644	25	28	6
Kalkaska <sup>3</sup>	2	2	6	8	.06	2.13	6			
Kent	28	18	401	419	12.53	10.91	373	31	28	7
Keweenaw			4	4	.08	7.	4	1		
Lake			60	60	1.58	9.67	60			
Lapeer	6	6	494	500	3.38	2.47	488	1	6	
Leelanaw			1	1	.09	33.	1			
Lenawee	8	8	273	281	16.07	20.87	259	9	14	4
Livingston	2	2	28	30	2.52	30.63	27		1	
Mackinac <sup>3</sup>			17	17			15		2	
Macomb	3	3	41	44	3.10	26.55	38	2	3	1
Manistee	4	4	a 483	487	4.96	3.72	454	12	24	2
Manitou			1	1			1			
Marquette	14	14	163	177	11.95	24.64	143	21	20	
Mason	3	3	49	52	1.45	10.15	46	1	3	
Mecosta	2	2	90	92	3.84	15.25	80	6	10	1
Menominee	3	3	b 47	51	4.41	32.16	41	1		
Midland	5	5	148	153			146		2	
Missaukee	2	2	12	14	.33	8.57	12			
Monroe	1	1	36	37	2.73	26.95	34	6	2	
Montcalm	6	6	101	107	4.74	16.19	100	3	1	
Montmorency <sup>3</sup>										
Muskegon	13	13	227	240	7.79	11.84	214	11	13	5
Newaygo	3	3	62	65	2.55	14.32	57	3	5	
Oakland	10	10	852	862	15.96	6.76	846	18	6	
Oceana	2	7	18	25	1.10	16.	18			
Ogemaw	2	2	10	12	.28	8.50	10			
Ontonagon			c 5	5	.53	24.	2			
Osceola	1		15	15	1.45	35.33	13		2	
Oscoda <sup>4</sup>			6	6	.39	23.67	6			
Otsego			1	1	.19	68.	1			
Ottawa	4	4	92	96	5.85	22.26	85	6	7	1
Presque Isle			19	19	.10	1.89	17		2	
Roscommon	4	4	99	103	1.99	7.04	98		1	
Saginaw	18	17	259	276	15.65	20.70	238	9	21	3
Sanilac			16	16	1.53	36.	14	1	2	
Schoolcraft			11	11	.67	22.09	11			
Shiawassee	3	3	60	63	3.29	19.05	58	1	2	
St. Clair <sup>5</sup>	5		36	36	.96	9.72	34		2	
St. Joseph	5	5	41	46	2.19	17.39	40	2	1	1
Tuscola <sup>3</sup>	2		36	36	2.18	16.50	35	3	1	
Van Buren	4	4	109	113	4.05	13.08	109	5		
Washtenaw	12	12	d 781	793	31.79	14.63	754	29	15	
Wayne	34	32	e 922	954	20.38	7.80	809	52	85	15
Wexford	1	1	c 40	41	1.30	11.59	37			

<sup>1</sup> No report.      <sup>2</sup> Report is from January 1, 1883.      <sup>3</sup> No jail nor prisoners.      <sup>4</sup> No jail.  
 Use Ogemaw county jail.      <sup>5</sup> No jail. Use lock-up of Port Huron city.      a Sex of five not reported.  
 b Sex of six not reported.      c Sex of three not reported.      d Sex of twelve not reported.  
 e Sex of twenty-eight not reported.

TABLE II.

*Showing, for the State and Counties, the Whole Number of Prisoners received in the Jails; the Total Number, the Number of each Sex, and the Number under Eighteen Years of Age charged with High Crimes; the Total Number, the Number of each Sex, and the Number under Eighteen Years of Age charged with Minor Offenses; the Number of Witnesses, Debtors, and Insane and Idiotic Persons confined in the Jails, for the Year ending September 30, 1883.*

STATE AND COUNTIES.	Whole No. received in the jails during the year.	Number Charged with High Crimes.				Number Charged with Minor Offenses.				No. of witnesses.	No. of debtors.	No. of insane per- sons.	No. of idiotic per- sons.
		Total No.	Males.	Females.	No. under 18 years of age.	Total No.	Males.	Females.	No. under 18 years of age.				
STATE.....	a 11,109	1,225	1,183	42	b 78	9,595	9,143	452	364	17	60	169	5
Alcona .....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Allegan.....	100	8	8	.....	.....	90	86	4	8	.....	.....	2	.....
Alpena.....	c 25	8	6	2	.....	17	16	1	.....	.....	1	.....	.....
Antrim.....	7	3	3	.....	.....	3	3	.....	.....	.....	.....	1	.....
Baraga.....	18	2	2	.....	.....	16	16	.....	.....	.....	.....	.....	.....
Barry.....	44	21	20	1	5	21	18	3	1	.....	.....	2	.....
Bay.....	706	39	36	3	1	657	638	19	9	.....	.....	9	1
Benzle.....	9	1	1	.....	.....	7	6	1	3	.....	.....	1	.....
Berrien.....	73	32	32	.....	.....	41	38	3	.....	.....	.....	.....	.....
Branch.....	d 74	3	2	1	1	71	67	4	11	.....	.....	e 3	.....
Calhoun.....	231	20	19	1	1	210	205	5	12	.....	1	.....	.....
Cass.....	f 74	21	21	.....	.....	47	46	1	6	.....	.....	.....	.....
Charlevoix...	6	4	4	.....	.....	2	2	.....	.....	.....	.....	.....	.....
Cheboygan...	66	10	9	1	2	50	36	14	3	.....	1	5	.....
Chippewa.....	129	28	25	3	1	93	93	.....	.....	.....	.....	8	.....
Clare.....	10	.....	.....	.....	.....	10	8	2	.....	.....	.....	.....	.....
Clinton.....	22	1	.....	1	.....	15	14	1	2	1	.....	5	.....
Crawford.....	7	3	3	.....	.....	4	2	2	2	.....	.....	.....	.....
Delta.....	13	6	6	.....	.....	6	6	.....	.....	.....	.....	1	.....
Eaton.....	186	15	15	.....	.....	166	165	1	10	.....	.....	5	.....
Emmet.....	19	4	4	.....	.....	15	15	.....	.....	.....	.....	.....	.....
Genesee.....	966	31	30	1	3	930	919	11	23	.....	1	3	1
Gladwin.....	6	1	1	.....	.....	5	4	1	.....	.....	.....	.....	.....
Grand Trav... Gratiot.....	c 70 30	3 4	3 4	..... .....	..... .....	67 20	67 19	..... 1	5 3	..... .....	1 2	..... 4	.....
Hillsdale.....	83	24	24	.....	.....	58	54	4	7	.....	1	.....	.....
Houghton.....	43	22	21	1	9	15	12	3	.....	.....	1	5	.....
Huron.....	8	2	2	.....	.....	5	5	.....	.....	.....	.....	1	.....
Ingham.....	119	4	3	1	.....	112	104	8	4	1	.....	1	1
Ionia.....	381	30	30	.....	.....	344	340	4	15	.....	1	g 6	.....
Iosco.....	50	2	2	.....	.....	45	44	1	2	.....	1	1	1
Isabella.....	14	4	4	.....	.....	9	9	.....	4	.....	1	.....	.....
Jackson.....	h 670	28	26	2	i 28	642	559	84	40	2	1	4	.....
Kalamazoo...	677	93	93	.....	.....	579	551	28	31	.....	.....	5	.....
Kalkaska.....	6	1	1	.....	.....	5	5	.....	.....	.....	.....	.....	.....
Kent.....	401	87	84	3	4	273	249	24	20	2	16	24	.....

a Thirty-five more than total of columns 2, 6, 10, 11, 12, and 13.

b See note i.

c One less than total of columns 2, 6, 10, 11, 12, and 13.

d Three less than total of columns 2, 6, 10, 11, 12, and 13.

e Committed for minor offenses.

f Six more than columns 2, 6, 10, 11, 12, and 13.

g Report says: "Two insane soldiers or marines transferred to the insane asylum at Kalamazoo and one to asylum at Pontiac."

h Seven less than total of columns 2, 6, 10, 11, 12, and 13.

i As reported, but probably incorrect.

TABLE II—CONTINUED.

COUNTIES.	Whole No. received in the jails during the year.	Number Charged with High Crimes.				Number Charged with Minor Offenses.				No. of witnesses.	No. of debtors.	No. of insane per sons.	No. of idiotic per sons.
		Total No.	Males.	Females.	No. under 18 years of age.	Total No.	Males.	Females.	No. under 18 years of age.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
Keweenaw ...	4	2	2	....	1	2	2	....	....	....	....	....	
Lake.....	60	4	4	....	....	56	56	....	....	....	....	....	
Lapeer.....	494	6	6	....	....	485	470	6	1	1	2	....	
Leelanaw.....	1	1	1	....	....	....	....	....	....	....	....	....	
Lenawee.....	273	54	51	3	....	219	208	11	13	....	....	....	
Livingston ..	28	11	10	1	....	16	16	....	....	1	....	....	
Mackinac.....	17	2	2	....	....	15	13	2	....	....	....	....	
Macomb.....	41	9	9	....	....	32	29	3	3	....	....	....	
Manistee.....	483	6	6	....	....	472	448	24	14	2	3	....	
Manitou.....	1	....	....	....	....	1	1	....	....	....	....	....	
Marquette ...	163	26	25	1	....	125	106	19	18	2	7	....	
Mason .....	a 49	....	....	....	....	3	3	....	....	....	1	....	
Mecosta .....	90	38	36	2	2	51	43	8	5	1	....	....	
Menominee....	47	17	17	....	1	24	24	....	....	....	6	....	
Midland .....	148	1	1	....	....	147	145	2	....	....	....	....	
Missaukee.....	12	7	7	....	....	5	5	....	....	....	....	....	
Monroe .....	36	17	16	1	....	17	16	1	6	....	2	....	
Montcalm .....	101	46	46	....	1	55	54	1	3	....	....	....	
Muskegon.....	b 227	29	27	2	2	197	186	11	14	1	5	....	
Newaygo .....	62	24	23	1	1	31	29	2	....	2	5	....	
Oakland.....	852	84	83	1	11	764	759	5	7	1	3	....	
Oceana .....	18	....	....	....	....	18	18	....	....	....	....	....	
Ogemaw .....	10	1	1	....	....	9	9	....	....	....	....	....	
Ontonagon....	5	2	2	....	....	....	....	....	....	....	3	....	
Osceola .....	c 15	3	3	....	....	....	....	....	....	....	....	....	
Oscoda.....	6	6	6	....	....	....	....	....	....	....	....	....	
Otsego .....	1	1	1	....	....	....	....	....	....	....	....	....	
Ottawa .....	92	24	23	1	....	66	60	6	7	....	2	....	
Presque Isle..	19	....	....	....	....	19	17	2	....	....	....	....	
Roscommon ..	99	2	2	....	....	95	94	1	....	....	2	....	
Saginaw.....	259	81	79	2	....	173	156	17	....	2	3	....	
Sanilac .....	16	1	1	....	....	14	12	2	1	1	....	....	
Schoolcraft...	11	1	1	....	....	10	10	....	....	....	....	....	
Shiawassee....	60	25	25	....	1	35	33	2	....	....	....	....	
St. Clair.....	d 36	1	1	....	....	35	33	2	....	....	4	....	
St. Joseph....	d 41	1	1	....	....	40	39	1	2	e 2	e 2	....	
Tuscola .....	36	16	16	....	2	17	16	1	1	....	2	1	
Van Buren....	109	15	15	....	....	92	92	....	5	....	f 2	....	
Washtenaw ..	781	19	18	1	1	750	736	14	28	....	12	....	
Wayne .....	922	63	58	5	....	831	751	80	15	5	4	....	
Wexford .....	40	13	13	....	....	24	24	....	....	....	3	....	

a Forty-five more than total of columns 2, 6, 10, 11, 12, and 13.

b Five less than total of columns 2, 6, 10, 11, 12, and 13.

c Twelve more than total of columns 2, 6, 10, 11, 12, and 13.

d Four less than total of columns 2, 6, 10, 11, 12, and 13.

e Committed for minor offenses.

f Report says: "One insane soldier or marine transferred to the insane asylum at Kalamazoo."

TABLE III.

*Showing, for the State and Counties, the Number of Prisoners Convicted and sent to State Prison, State House of Correction, Detroit House of Correction, State Reform School and State Industrial Home for Girls; also the Number that have made their Escape, and the Number Remaining in the Jails at the close of the year, for the year ending September 30, 1883.*

STATE AND COUNTIES.	CONVICTIONS.					Number Escaped.	Number remaining in the Jails at the close of the year.
	Number sent to State Prison.	Number sent to State House of Correction.	Number sent to Detroit House of Correction.	Number sent to State Reform School.	Number sent to State Industrial Home for Girls.		
	1	2	3	4	5	6	7
STATE.....	162	663	430	98	26	66	330
Alcona.....							1
Allegan.....	1	3	2	2		2	2
Alpena.....	3	1	1				1
Antrim.....	3						
Baraga.....	1	1				2	
Barry.....	2	1		2			4
Bay <sup>1</sup> .....	7	23	18	2	1	1	4
Benzie.....		1					
Berrien.....	7	8				2 8	15
Branch.....	1	12		1	1		
Calhoun.....	3	26		4	1	2	10
Cass.....	1	9					3
Charlevoix.....		1	1			1	
Cheboygan.....	1	18	1	1		1	1
Chippewa.....	1	10		1			1
Clare.....		2	2				1
Clinton.....	1	3			1		2
Crawford.....	1	1		1			1
Delta.....	3					1	4
Eaton.....	3			4			3
Emmet.....	<sup>b</sup>	3				<sup>b</sup>	2
Genesee.....	1	16	5	6	2	1	13
Gladwin.....							1
Grand Traverse.....		6		1	1		
Gratiot.....		3					3
Hillsdale.....	3	14	2	1			5
Houghton.....		1		1			3
Huron.....		2					1
Ingham.....	3	6	5		1		6
Ionia.....	5	29	1	1			13
Iosco.....	2	3					3
Isabella.....	1	6	1	3		2	
Jackson.....	7	72	4	4	2	4	13
Kalamazoo.....	10	28	2	2			11
Kalkaska.....	1						
Kent.....	6	71	3	5	4		15
Keweenaw.....		1					
Lake.....	1	3					

<sup>1</sup> One prisoner was turned over to U. S. authorities for personating an officer.

<sup>a</sup> Seven were recaptured.

<sup>b</sup> See Schedule A.

TABLE III.—CONTINUED.

COUNTIES.	CONVICTIONS.					Number Escaped.	Number remaining in the Jails at the close of the year.
	Number sent to State Prison.	Number sent to State House of Correction.	Number sent to Detroit House of Correction.	Number sent to State Reform School.	Number sent to State Industrial Home for Girls.		
	1	2	3	4	5	6	7
Lapeer.....		6		1			4
Leelanaw.....							1
Lenawee.....	5	19	5	5	1		10
Livingston.....		3					
Mackinac.....		2	5				
Macomb.....	1	2				1	2
Manistee.....		9		1	1		5
Marquette.....	3	2	2			1	25
Mason.....						1	2
Mecosta.....	3	10	1			a 3	11
Menominee.....	1	3					2
Midland.....	1	3		1			8
Missaukee.....		2				1	2
Monroe.....	3	7		1			2
Montcalm.....	3	15		2		5	9
Muskegon.....	1	14	8	4	2		8
Newaygo.....	2	8				1	2
Oakland.....	2	28	7	5			7
Oceana.....	1	2					7
Ogemaw.....	1	1					2
Ontonagon.....	2						
Osceola.....	3						
Otsego.....						1	
Ottawa.....	2	9	2		1	7	5
Roscommon.....		6	1			3	1
Saginaw.....	7	19	2	2		2	25
Sanilac.....	1	1				1	4
Schoolcraft.....	1	3					
Shiawassee.....	10	7					8
St. Clair.....		1	1			5	
St. Joseph.....		3		1	1	1	5
Tuscola.....		1		1		3	2
Van Buren.....	2	1		2			13
Vashtenaw.....	4	66	1	9			13
Wayne.....	23	18	341	21	6		47
Wexford.....	1	8	6			5	

a Were recaptured.

RECAPITULATION.

Whole number in jails Oct. 1, 1882.....	350
“ “ committed from Oct. 1, 1882, to Sept. 30, 1883—males..	10,511
“ “ “ “ “ “ “ “ —females	512
	11,023
Average for the year.....	313.95
Whole number in jails Oct. 1, 1883.....	380
“ “ “ charged with high crimes—males .....	1,183
“ “ “ “ “ “ “ —females.....	42
	1,225
“ “ “ “ “ minor offenses—males.....	9,143
“ “ “ “ “ “ —females .....	452
	9,595
“ “ sent to Reform School. ....	98
“ “ “ Industrial Home for Girls.....	36
“ “ “ Detroit House of Correction.....	430
“ “ “ State House of Correction .....	663
“ “ “ State Prison.....	169
“ “ escapes.....	66
“ “ under 18 years of age charged with high crimes .....	73
“ “ “ “ “ “ “ minor offenses.....	384
“ “ insane.....	163
“ “ idiotic .....	5

The following “Circular” was sent to all the sheriffs early in September: and a second one, to those not replying to the first, early in October, and a third, to those still delinquent, November 18, 1884, and a fourth early in December:

STATE OF MICHIGAN,  
SECRETARY’S OFFICE,  
BOARD OF CORRECTIONS AND CHARITIES.  
*Lansing, July 22d, 1884.*

To THE SHERIFF: Will you please return to me promptly on the 1st day of October the enclosed circular with every blank carefully filled according to the facts? By doing so you will enable me to embody much valuable information in our biennial report to the Governor and Legislature. I can get statistics for 1883 from report to Secretary of State, but must depend on answers to this for 1884. Do not fail to return to me October 1st, 1884.

Respectfully yours,  
W. J. BAXTER, *Secretary.*



QUESTIONS TO BE ANSWERED.	MALES.	FEMALES.
Are prisoners boarded by sheriff?.....		
Amount per day for each prisoner..... \$.....		
do do do do for washing.....		
Whole No. in your jail Oct. 1, 1883.....		
do do do do awaiting trial.....		
do do do do do transportat'n to prison.....		
do do do do detained as witnesses.....		
do do do do under 18 years of age.....		
do committed from Oct. 1, 1883, to Sept. 30, 1884, inclusive.....		
do do do do on charge of felony.....		
do do do do do misdemeanor.....		
do released on examination.....		
do acquitted on trial.....		
do released on suspended sentence.....		
do sentenced to fine or imprisonment in jail.....		
do convicted and sent to Reform School, Lansing.....		
do do do Industrial Home for Girls, Adrian.....		
do do do Jackson.....		
do do do Ionia.....		
do do do Detroit House of Correction.....		
do in jail Sept. 30, 1884.....		
do do do awaiting trial.....		
do do do do sentence.....		
do do do do transportation to prison.....		
do do do serving sentence.....		
do do do detained as witnesses.....		
do do do under 18 years of age.....		
do do do insane.....		
do do do idiotic.....		

P. S.—As my report must be in printer's hands soon after October 1st, counties from which reports are not received in time for insertion, will be reported as delinquent.

From the following counties no replies were received from sheriffs, up to Dec. 12, 1884:

- Cass county—Frank M. Sanders, sheriff.
- Chippewa county—Francis Lessard, sheriff.
- Kent county—Lyman T. Kinney, sheriff.
- Lapeer county—Wm. Colerick, sheriff.
- Mackinac county—P. A. Paquin, sheriff.
- Presque Isle county—Philip Thomas, sheriff.

From these counties, so far as the reports have been received at the office of the Secretary of State, we have been permitted to copy statistics. All statistics received are given in table appended.

Jail Statistics from October 1, 1883, to September 30, 1884.

COUNTIES.	Are prisoners boarded by sheriff?	Charge per diem for board.	Is washing done for prisoners and charge for same per week?	Whole number in jail October 1, 1883.	No. awaiting trial.	No. awaiting transportation to prison.	Detained as witnesses.	Under 18 years of age.	Whole number committed from Oct. 1, 1883, to Sept. 30, 1884.	Charged with felony.	Charged with misdemeanor.	Released on examination.	Acquitted on trial.	Released on suspended sentence.	Fine or imprisonment in county jail.	Sent to Reformatory School, Lansing.	Sent to Industrial Home for Girls at Adrian.	Sent to State Prison, Jackson.	Sent to State House of Correction at Ionia.	Sent to Detroit House of Correction.	No. in jail Sept. 30, 1884.	No. awaiting trial.	No. awaiting sentence.	No. waiting transportation to prison.	No. serving sentence.	Detained as witnesses.	Under 18 years of age.	Inmate.	Idiotic.	
Alcona.....	yes	\$0 75	with board	1	0	1	0	0	18	4	14	5	10	1	2	0	0	0	0	0	0	1	0	0	0	0	0	0	0	
Allegan.....	yes	75	not done	4	4	0	0	0	87	11	76	0	0	0	58	0	0	0	0	0	0	6	0	0	0	0	0	0	0	
Alpena.....	yes	50	not done	1	1	1	1	1	62	13	45	1	1	0	39	0	0	0	0	0	0	1	0	0	0	0	0	0	0	
Antrim.....	yes	50	no answer	0	0	0	0	0	15	2	7	2	1	0	10	0	0	0	0	0	0	3	0	0	0	0	0	0	0	
Aronac.....	yes	1 00	not done	0	0	0	0	0	24	2	22	0	0	0	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Baraga.....	yes	65	10c per piece	4	2	0	0	0	61	35	33	1	4	1	26	0	0	0	0	0	12	1	0	0	0	0	0	0	0	
Barry.....	yes	50	do themselves	14	3	0	0	0	364	49	545	30	19	11	337	10	0	0	0	87	75	14	0	0	0	0	0	0	0	
Bay.....	yes	75	not done	0	0	0	0	0	3	2	1	0	0	0	0	0	0	0	1	0	0	2	0	0	0	0	0	0	0	
Benzie.....	yes	50	20c per week	14	6	0	0	0	105	44	61	3	5	2	0	0	0	0	0	9	0	15	0	0	0	0	0	0	0	
Berrien.....	yes	50	8c per piece	0	0	0	0	0	59	22	37	0	3	1	27	0	0	0	2	16	0	3	0	0	0	0	0	0	0	
Branch.....	yes	50	\$2 00	10	0	0	0	0	241	36	206	7	8	3	198	0	0	0	9	32	5	5	0	0	0	0	0	0	0	
Calhoun.....	yes	45	not done	4	1	0	0	0	77	26	62	2	5	0	1	0	0	0	3	7	0	8	0	0	0	0	0	0	0	
Cass.....	yes	50	not done	1	0	0	0	0	11	1	10	0	5	10	24	0	0	0	1	1	0	1	0	0	0	0	0	0	0	
Charlevoix.....	yes	50	not done	1	0	0	0	0	43	6	37	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cheboygan.....	yes	50	not done	1	0	0	0	0	41	2	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chippewa.....	yes	1 00	not done	1	1	0	0	0	14	1	13	0	1	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Clare.....	yes	75	by agreement	3	3	0	0	0	31	16	15	5	8	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Clinton.....	yes	75	not done	1	1	0	0	0	8	1	7	0	1	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Crawford.....	yes	50	not done	3	2	0	0	0	12	9	2	7	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Delta.....	yes	50	75c per doz.	3	0	0	0	0	331	41	340	4	1	5	347	0	0	0	0	18	0	0	0	0	0	0	0	0	0	
Eaton.....	yes	1 00	not done	0	0	0	0	0	16	0	16	0	4	0	11	0	0	0	0	107	0	0	0	0	0	0	0	0	0	
Emmet.....	yes	55	35 cents	13	6	0	0	0	1,774	40	1,734	215	0	1	247	0	0	0	0	0	13	7	0	0	0	0	0	0	0	
Genesee.....	yes	75	not done	0	0	0	0	0	91	0	21	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gladwin.....	yes	75	not done	0	0	0	0	0	66	15	39	1	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gratiot.....	yes	60	70c per doz.	2	1	0	0	0	93	17	76	2	1	11	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hillsdale.....	yes	57	not given	6	0	0	0	0	4	2	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Houghton.....	yes	not given	no answer	5	5	0	0	0	20	5	15	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Huron.....	yes	\$0 64	no answer	1	1	0	0	0	113	26	99	7	2	0	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ingham.....	yes	75	no answer	6	5	0	0	0	451	3	30	9	3	17	253	0	0	0	0	64	5	10	0	0	0	0	0	0	0	
Ionia.....	yes	60	12c per week	13	3	0	0	0	31	8	27	2	0	1	26	0	0	0	0	1	0	0	0	0	0	0	0	0	0	
Iosco.....	yes	75	not done	3	1	0	0	0	0	7	5	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Isabella.....	yes	60	no answer	0	0	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Isham.....	yes	45	no answer	15	1	0	0	0	904	163	831	05	83	0	469	13	0	0	17	237	8	24	0	0	0	0	0	0	0	
Jackson.....	yes	45	25c per week	11	10	0	0	0	771	96	680	0	0	0	0	0	0	0	11	0	15	0	0	0	0	0	0	0	0	
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0	0	504	130	360	0	0	1	3	12	0	0	10	111	7	13	0	0	0	0	0	0	0	0
Kalamazoo.....	yes	73	20c per week	16	0	0	0																							

**BOARD OF CORRECTIONS AND CHARITIES.**

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[illegible]

1. No report received in time for insertion.  
 2. City females, not included.  
 3. No. This office. We get such statistics as we have from office of Secretary of State.  
 4. She  
 5. No.  
 6. Ref  
 7. No

county was burned January 25, 1884. The county now uses the jail of Mackinac county.

RECAPITULATION.

Prisoners boarded by the sheriff or jailor, so far as answers have been received, in seventy-four counties. Price paid for board varies from \$2.94 per week to \$3.75 per week, or from \$0.42 to \$1.25 per day. Average price per week \$4.50, per day \$0.64.22+. Washing done for prisoners, so far as answers have been received, in 22 counties. No answer to this question in 14 counties. Washing done by prisoners themselves in 22 counties.

Whole number in jail Sept. 30, 1883, as taken from jail statistics for 1883, 380, but as reported from 74 counties.....	465
Whole number awaiting trial in counties reported.....	150
"    "    "    transportation in counties reported.....	30
"    "    detained as witnesses in counties reported.....	8
"    "    under 18 years of age in counties reported.....	6
"    "    committed to jail from October 1, 1883, to September 30, 1884, inclusive, so far as reported.....	12,724
Whole number committed on charge of felony.....	1,173
"    "    "    "    minor offenses (evidently an error).....	10,506
"    "    released on examination.....	624
"    "    "    "    suspended sentence.....	333
"    "    acquitted on trial .. .. .	312
"    "    sentenced to fine or imprisonment in county jail .. .. .	3,936
"    "    sent to Reform School at Lansing.....	57
"    "    "    Industrial Home for Girls at Adrian.....	46
"    "    "    State Prison, Jackson.....	24
"    "    "    State House of Correction, Ionia.....	1,236
"    "    "    Detroit House of Correction.....	2,077
"    "    in jails Sep. 30, 1884, so far as reported.....	339
"    "    of these, awaiting trial, so far as reported.....	181
"    "    "    "    sentence, so far as reported.....	35
"    "    "    "    transportation, so far as reported.....	7
"    "    "    "    serving sentence, so far as reported.....	173
"    "    "    "    detained as witnesses, so far as reported.....	0
"    "    "    "    under 18 years of age, so far as reported.....	12
"    "    "    "    insane, so far as reported.....	6
"    "    "    "    idiotic, so far as reported.....	1

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PART IV.

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COUNTY POORHOUSES.

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# COUNTY POORHOUSES.

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1. INTRODUCTORY REMARKS ON COUNTY POORHOUSE SYSTEM.
2. CONDITION OF EACH COUNTY POORHOUSE AT DATE OF LAST VISIT.
3. STATISTICS IN RELATION TO COUNTY POOR AND COUNTY POORHOUSES.





## COUNTY POORHOUSES.

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From year to year, as the results secured by frequent visitation and inspection by members of the Board or the Secretary become more apparent in the improved condition and management of poorhouses, these visits are made more frequently and the investigations more searching.

That the poor laws of the State require careful examination and amendment, so as to make them uniform in their operation, secure the beneficial results designed, and, so far as possible, prevent a misuse and misappropriation of funds designed for the support of the poor and unfortunate, is very apparent to those who become familiar with such laws and their operation.

We would reiterate the recommendations made in former reports:

*First.* That the system of township poor be discontinued and the county system adopted throughout the State. It is more simple, more uniform, and will, we are satisfied, secure better results.

*Second.* All means for the relief of the poor, whether temporary or permanent, should pass through the hands of the superintendents of the poor, who should always be men of high character, noted for integrity and business capacity, as well as for kindly sympathy and benevolence.

The superintendents soon become, from experience in dealing with the poor and the unfortunate, familiar with their characters, habits, and peculiarities, and are able, almost at sight, to detect tramps and frauds, and are thus enabled to contribute to the necessities of the worthy without pauperizing them, and to turn tramps and other vagrants over to other officers to whose charge they more fittingly belong.

Very great evils are not only possible but are of frequent occurrence under the present system, which allows supervisors to grant temporary relief to a given amount without any reference to the superintendents of the poor.

A single instance which came to the personal knowledge of one of the Board, through the superintendent of the poor, on his visit to the county poorhouse will suffice to illustrate the point under discussion.

A supervisor took a sick person as a pauper from his town to the county poorhouse and left her there as a county dependent.

As she was filthy and in rags she was stripped and bathed, to which she made strenuous resistance. Her garments, being worthless, were put into the stove. When partially undressed, she thrust her hand into the leg of her stocking and drew out something and placed it under her arm. This led to examination, and it was found to be a roll of bills amounting to \$120. Fearing other property might have been concealed in the clothing, the same was taken from the stove partially consumed, and in the pocket was found a

receipt, given on the morning she was brought to the poorhouse, by the supervisor who brought her there, for \$200 to be held in trust for her. Comment is unnecessary.

Another superintendent of the poor stated to a member of this Board on a visit to a poorhouse, that just preceding elections in his county, a very large amount is always distributed by supervisors in townships as temporary relief, and that at spring elections such distribution is a sure indication as to what supervisors are candidates for re-election. Of course such instances are not of frequent occurrence, and a wise discretion is no doubt usually exercised, still a system liable to such abuses requires more efficient checks and guards, and it has seemed to us that if relief by supervisors was entirely cut off, and all moneys were distributed through the superintendents of the poor, no great inconvenience and much practical good would result.

The poorhouses of the State are still, many of them, unfit for use as such, with no proper provision for separation of the sexes, ventilation, washing, bathing, etc., but great improvements are being made yearly.

A valuable paper on poorhouses and their management, read at the Eleventh National Conference of Charities and Corrections, held at St. Louis, Mo., Oct. 13-17, 1884, has been reprinted and circulated freely by the Board.

Tramps, properly so called, have no right to receive aid and comfort of any kind from the poor fund. They more properly come under the jurisdiction of sheriffs and constables, who, with proper guards against abuses, should care for this most worthless and undesirable class of vagrants.

Hard labor in jails and in district workhouses, as a sure reward for able-bodied tramps, would greatly diminish their numbers and be a great relief to the community, and especially to the deserving poor who may sometimes be improperly regarded as tramps, and so made to suffer from the association.

We give below full descriptions, so far as seems necessary or desirable, of the poorhouses as found on our visits.

Sometimes the visit may have been at an unfortunate time for the keeper, and the condition of things as found may not present a fair picture as to the general average of the year. No comments are made in any spirit of fault-finding, but with an earnest desire to secure improvement.

Some of the buildings can only be cleansed by fire, and others are so constructed that no improvement or additions, without entire remodeling, will make them fit for use as poorhouses. True economy, as well as humanity, requires suitable provision for the poor and unfortunate.

#### ALCONA.

The poorhouse is 8 miles from Harrisville. Frame house. Not well constructed for such use, but affords sufficient accommodation for the present.

The ventilation is only by windows. Should have bath room and bath tub. Was clean throughout. Made communication to superintendents of the poor.

Superintendents of the poor—Geo. H. Blush, M. C. Shepard, D. Mulholland.

#### ALLEGAN.

The poorhouse is on a good farm about four miles from Allegan. Is of brick. Two stories, with good basement all above ground. It is new, in place of one burned down two years ago. It is very roomy, with perfect separation of the sexes; good ventilation; warmed by furnaces; with lavatories; bath rooms; smoking rooms, in which only the use of tobacco is permitted. One of

the best, if not the best, constructed and managed poorhouses of the State. There are separate buildings for the insane and for those afflicted with contagious diseases, and for children. Thoroughly clean throughout.

Superintendents of the poor—C. W. Calkins, S. S. Dryden, B. Peabody.

**ALPENA.**

The poorhouse is about 1½ miles from Alpena. Is a frame building. Not well constructed for such use. Ventilation is very poor. No bath room or tub. Made communication to superintendents of the poor urging improvements. House, beds, and bedding clean.

Superintendents of the poor—H. J. Eaton, J. T. Bostwick, John Beakley.

**ANTRIM.**

No poorhouse.

Superintendents of the poor—G. W. Montgomery, Samuel Peaslee, James Williams.

**ARENAC.**

No poorhouse.

Superintendents of the poor—Isaac S. Davis, Wm. G. Jennings.

**BARAGA.**

No poorhouse.

Superintendents of the poor—John Q. Barnard, J. Q. McKernan, Wm. H. Hendrick.

**BARRY.**

Poorhouse about 3½ miles from Hastings. Brick. Two stories, with good basement. Sexes properly separated. Warmed by furnaces. No properly enclosed yards, separating privies and providing for outdoor exercise, etc. A pretty good house. Bath room. Clean throughout when visited.

Superintendents of the poor—W. T. Hicks, Porter Burton, John M. Nevins.

**BAY.**

Poorhouse is a frame building about 5 miles from Bay City. Not well constructed for the purpose, but has been painted throughout and is in good condition. Has no basement. Good provision for washing and bathing. Warmed by stoves. Ventilated only by windows. House, beds, and bedding were clean.

Superintendents of the poor—Wm. Green, Wm. Maxson, M. Daily.

**BENZIE.**

Has no poorhouse.

Superintendents of the poor—L. Kenney, P. A. Smith, E. B. Frost.

**BERRIEN.**

The poorhouse is of brick, 50x60, with a wing 22x46. Two stories with good basement, and a good farm of 160 acres. Warmed by steam. Sexes properly separated. Ventilation and drainage are poor. Good bath room, tubs, and lavatories. Plastering on the walls considerably broken. House, beds, and bedding were clean. Great need of proper fire-escapes. A good many idiots and insane found here.

Superintendents of the poor—B. F. Rounds, T. O. Bradley, David E. Hinman.

## BRANCH.

The poorhouse is of brick, about 2 miles from Coldwater. The basement is dark and damp, the building poorly constructed, so that the facilities for separating the sexes are not good. The ventilation very poor. The privies offensive and badly located. No suitable provision for washing and bathing. No proper fire-escapes. Several idiotic and insane.

Communication was made to the superintendents of the poor, pointing out defects and suggesting remedies. House, beds, and bedding fairly clean.

Superintendents of the poor—Francis D. Ransom, S. A. Warren, J. Clark Pierce.

## CALHOUN.

Poorhouse about 2 miles from Marshall. Is of wood. Warmed by furnaces. Poorly ventilated. Not suitable for the wants of a populous county. Have added a bath room. Separate building for idiotic and insane, quite a number of whom are kept here. The buildings should be thoroughly repaired, or better, replaced by more safe and suitable structures. Repeated communications have been made through the city press upon the subject. House, beds, and bedding clean.

Superintendents of the poor—A. O. Hyde, A. B. Hughes, O. B. Green.

## CASS.

The poorhouse is of brick, about three miles from Cassopolis. The old part 30x40, two stories, and the new part 40x60, three stories, with a good basement. The old part is warmed by stoves, the new by furnaces. Ventilation and drainage poor. Water supply good. No bath room or tubs, which are much needed. Several idiots and insane here. House, beds, and bedding clean.

Superintendents of the poor—G. S. Wilbur, A. Garwood, James H. Farnum.

## CHARLEVOIX.

No poorhouse.

Superintendents of the poor—Wm. Black, F. P. Myers, W. C. Newman.

## CHEBOYGAN.

No poorhouse owned by the county, but a large two-story frame building, about a mile from Cheboygan, has been rented and placed in charge of a public dependent, who is paid by the week for board and care of paupers. The building is warmed by stoves. No bath room or bath tub. Only a temporary arrangement.

Superintendents of the poor—James McKerverey, M. A. McHenry, J. P. Sutton.

## CHIPPEWA.

No poorhouse. But a farm has been purchased near the village of Saint Ste. Marie, and a poorhouse will soon be built. At present a house is leased for that purpose.

Superintendents of the poor—Gustave M. Trempe, John Gurnoe.

## CLARE.

The poorhouse is in the township of Grant. Frame, 24x42. Two stories high. New, and only partially completed. Warmed by stoves. Windows furnish the only ventilation. Farm is rented to a keeper, who is paid by the week for boarding and caring for the poor. A very bad arrangement; and

while proper care and treatment may be given, the system is liable to abuse.

Superintendents of the poor—J. D. Newth, Wm. H. Brown, E. B. Evans.

#### CLINTON.

The poorhouse is about 3 miles from St. Johns, on a good farm. A two-story frame building, with good stone basement. Also a strong house or jail used for epileptics, insane, and idiotic, of which, unfortunately, there are several. One still there who has been there 3 or 4 years; is gradually losing her mind. One weak-minded woman found there with her second illegitimate child. An asylum for the feeble-minded would doubtless have saved the county from the support of two or more of these feeble-minded paupers. Bathing enforced at stated times. House, beds, and bedding clean.

Superintendents of the poor—Warner Bunday, Robert Young, G. W. Stephenson.

#### CRAWFORD.

No poorhouse.

Superintendents of the poor—R. P. Forbes, Julius Richardson, Wellington Batterson.

#### DELTA.

No poorhouse.

Superintendents of the poor—Wm. R. Northrup, J. Lewes.

#### EATON.

The poorhouse (comprising 3 buildings) is about  $3\frac{1}{2}$  miles from Charlotte. They are of brick, two stories high, the principal one with a good stone basement. The first, 40x60, mostly used by keeper. Wing 26x40, for paupers; males on first floor, females on second floor. The males also occupy a brick house adjoining, used for the more filthy and permanent. Main building warmed by furnaces. Ventilated by windows. A bath room and tub for males; none for females. The privies in the rear, though at some distance apart, are not enclosed in yards. A bath room and lavatory for women should be provided. One girl found here returned from Coldwater on account of chronic sore eyes. Kept in keeper's part, and a home has been provided for her to which she will soon be removed.

Superintendents of the poor—O. A. Merritt, G. T. Rand.

#### EMMET.

No poorhouse, but have purchased a farm.

Superintendents of the poor—C. D. Hampton, G. W. Bump, A. T. Burnett.

#### GENESEE.

The poorhouse is  $2\frac{1}{2}$  miles from Flint. Is of brick, one and a half stories high, 60x120 ft., with an addition. Though not originally well constructed, it has been so remodeled and improved, and kept in such excellent condition, and repaired and improved as to warming, ventilation, bath rooms and tubs, lavatories, and water supply, as to be one of the best houses of the kind in the State, and as for management, it has, so far as we have been able to observe, no superior in that respect.

The various duties that can be performed by the inmates are so arranged and assigned that each dependent in charge of a particular room, or assigned to a particular duty, feels such a pride in its proper performance as to secure excellent results. A good supply of clothing, bedding, etc., is always on hand,

and winter clothing is in summer carefully and safely stored away. Religious services are held every two weeks by clergymen from the city, and an enforced residence in the Genesee county poorhouse has very little tendency to destroy self respect, or to permanently pauperize any.

There were of 50 inmates when last visited 22 idiots or feeble-minded, and some insane.

Superintendents of the poor—Samuel R. Atherton, R. W. Dullam, L. J. Hitchcock.

#### GLADWIN.

The poorhouse is  $2\frac{1}{2}$  miles from Gladwin. Just built. Frame. Two stories. Main part 18x26, wing 18x22. Built very like an ordinary farm house. Without bath room or ventilation except by windows. The farm was leased and the house not finished when visited.

Superintendents of the poor—J. K. McFarlane, A. B. Foster, J. A. Voorhees.

#### GRAND TRAVERSE.

No poorhouse. Township system prevails.

Superintendent of the poor—J. G. Ramsdell.

#### GRATIOT.

The poorhouse is about  $1\frac{1}{2}$  miles from Ithaca. Is an old frame farm house to which an addition has been built. It is not well suited to the purpose, and as it is of no great value, the best and in the long run the cheapest plan would be to erect a new and more suitable building. The cellar, which was only under the old part, is very low and poor. The insane and idiotic, of whom out of 24 inmates there were 13, are kept in a small frame building some rods away from the main house, and their condition was pitiable. No bath room. No tub. Warmed by stoves. Separation of sexes not good. House, beds, and bedding fairly clean.

Superintendents of the poor—Wm. Marlowe, P. R. Phillips, G. W. McHenry.

#### HILLSDALE.

The poorhouse or houses are about 3 miles from the city of Hillsdale. On a good farm. Separate frame buildings are used for the different sexes. The provisions for the idiotic and insane have been poor, but a large building has just been erected, 36x50, two stories high, with a good basement, mostly above ground. Built of wood. Warmed by a furnace, and well ventilated, and the older parts have been renovated and improved.

There are a large number of inmates varying from 50 to 90. Of these, but 5 are classed as idiotic and insane, but many more verge so closely upon insanity and idiocy that a State asylum for this class would doubtless relieve the Hillsdale county poorhouse of from 8 to 10 of its present dependents. The house is well kept. House, beds, and bedding clean. Bath room and bath tubs have been provided in the new part.

Superintendents of the poor—J. W. Falley, Lewis Wales, Joel B. Norris.

#### HOUGHTON.

The poorhouse is about three miles from Houghton. Is a large two story frame building. Main part 40x60. Wing, also two story, 24x40. The rooms are all large. Warmed by stoves. Ventilated by windows. Among the inmates some very badly diseased from vices. Found when visited 17 inmates, two of whom were idiots. One boy of 7 years with his mother at the poor-



house. This boy should be sent to the State Public School at Coldwater. All moneys in this county expended either for temporary or permanent relief goes through the hands of the superintendents of the poor. House, beds, and bedding clean.

Superintendents of the poor—William Miller, Philip Scheuermann.

#### HURON.

Poorhouse is  $1\frac{1}{2}$  miles from Bad Axe. Is a frame building about 34x42, two stories, with high attic and stone basement. Separation of the sexes good. Warmed by stoves. Ventilated by windows. No bath room or bath tub. Neither house, beds, nor bedding were clean, and some of the rooms, owing to the unclean habits of inmates, very offensive. Of 9 inmates, 1 was feeble-minded and 2 insane. Made communication to Board of Supervisors, calling attention to defects and suggesting improvements.

Superintendents of the poor—M. Hanselman, Francis Thompson, Wm. Carter.

#### INGHAM.

The poorhouse is 6 miles east of Lansing. Is of brick, two stories, with good basement. Warmed by furnace. Rooms of good size. Ventilated by flues in walls. Good arrangements for bathing. Separation of the sexes defective. The Board as a body visited this poorhouse and called attention to defects and suggested improvements. House, beds, and bedding clean.

Superintendents of the poor—S. E. Jeffries, W. L. Reed, Milton Ryan.

#### IONIA.

Poorhouse about 6 miles from Ionia, of brick, two stories, with a high attic which serves as a third story, with basement. Wing two stories high, for females. Ventilation not good when visited, and the whole house was in bad condition. The full Board made a visit, and finding several matters to which the attention of the superintendents of the poor had previously been called unimproved, a communication was made to the public through the city press, giving a plain statement of the condition in which the house and inmates were found at the time of the visit.

At a subsequent visit by the Board, great improvement was found, and some of the evils pointed out had been remedied. Still the house is not well constructed, and old and feeble inmates occupy the third story, with inconvenient approaches, and without sufficient means of escape in case of fire.

Superintendents of the poor—B. H. Preston, S. A. Yeomans, L. C. Smith.

#### IO3CO.

Poorhouse is about 4 miles from Tawas City, frame, two stories with good basement, on a large farm. Front part 26x38, two stories; rear 28x38, two and one-half stories. Warmed by stoves. Ventilated by windows. No bath room nor bath tubs. Sexes not sufficiently separated. Made communication to superintendents of the poor, pointing out defects and suggesting remedies.

Superintendents of the poor—R. McCormick, Enos Gray, L. B. Smith.

#### ISABELLA.

The poorhouse is in Chippewa township. Frame, too small to afford proper separation of the sexes. Warmed by stoves. Ventilated by windows. No bath room or bath tub. It is not suited to the present wants of the county. House, beds, and bedding fairly clean.

Superintendents of the poor—M. O. Boyle, Wm. T. Whitney, Rufus T. Glass.

wood, 40x40, two stories with attic. Without proper ventilation. House unfinished. No bath room or bath tubs.

Made communication to superintendents of the poor recommending improvements, etc.

Superintendents of the poor—John Hoban, P. W. Murray, Michael Marley.

#### MACOMB.

The poorhouse is about two miles from Mt. Clemens. Brick. Main part 40x60, with projection 24x28, and two stories with basement. The part for the keeper is too small, and part of the other rooms designed for the paupers is occupied by the family of the keeper. Does not furnish proper facilities for division of the sexes. There is a strong building outside sometimes used for tramps, and a frame building used as a hospital. Found two insane women confined in the hospital. Warmed by stoves. Ventilation poor. No bath room or bath tubs. The superintendents of the poor are authorized to present plans for enlargement and improvements, which will no doubt soon be made. House, beds, and bedding clean. Of 25 inmates, 5 were insane.

Superintendents of the poor—H. Fries, C. D. Crittenden, E. W. Lewis.

#### MANISTEE.

The poorhouse is about 4 miles from Manistee. Is of brick, two stories high, with basement. Sexes properly separated inside the house, but no enclosed yards. Ventilation of the halls good, but should be transoms over the doors and openings below the doors to secure good air in rooms. Bath rooms and bath tubs. Drainage good. An addition 33x75 has recently been built. House, beds, and bedding clean. Of the 27 inmates, 3 were insane.

Superintendents of the poor—App M. Smith, C. D. Gardner, E. A. Bodwell.

#### MANITOU.

No poorhouse or farm. Superintendents of the poor made no report

#### MARQUETTE.

The poorhouse is about 1½ miles from Marquette. It is of wood, three stories, with basement under a part of it. Has a two-story hospital, with a separate kitchen. Good bath room and bath tub. Provision for separation of sexes deficient, but they have but few female paupers, and those they have are aged and feeble. The hospital is warmed by stoves, the main building by steam. Ventilating flues have been placed in outer walls, but as they are not heated do not answer a very good purpose. Found several insane, who have to be retained because the State asylums are full. They have a separate new building for these. Found 36 inmates, all permanent charges. Two permanently disabled by having been frozen when intoxicated. House, beds, and bedding clean.

Superintendents of the poor—E. S. Hardy, E. C. Anthony, E. C. Sterns.

#### MASON.

The poorhouse is about 5 miles from Ludington. Is a frame building 24x42, two stories high with a high attic, brick basement under part of the house. House not well constructed. Separation of the sexes only effected by locking them in their rooms. Warmed by stoves and ventilated only by windows. Bath room and bath tub. Privies in bad condition. House, beds, and bedding clean. Of the 11 inmates, 3 were feeble-minded.

Superintendents of the poor—Levi Shackleton, Hiram Webster.



**MECOSTA.**

Poorhouse, or building purchased for one, was burned, and a rented house is used in the town of Big Rapids. This is the second time the poorhouse has been burned. Of the 20 inmates, 3 were insane, 1 confined all the time, 6 or 8 are permanent paupers.

Superintendents of the poor—J. F. Olark, Wm. T. Jones, J. V. Armstrong.

**MENOMINEE.**

Poorhouse in the township of Menominee. Frame. Warmed by stones. No facilities for bathing. No provision for idiotic and insane. The poor are supported by contract with keeper.

Superintendents of the poor—E. L. Parmenter, Thomas Hay, Henry Nason, Jacob Math.

**MIDLAND.**

Poorhouse in township of Midland. Part of the building is old and dilapidated, part is new and in fair condition. Women's sleeping rooms very poor. No ventilation except by windows. No bath room or bath tubs. Several insane and idiotic; and a proper separation of the sexes has not been secured and trouble has arisen in consequence.

Superintendents of the poor—J. E. Townsend, Harvey Lyon, Robert C. Martin.

**MISSAUKEE.**

Missaukee has no poorhouse nor farm.

Superintendents of the poor—James Nixon, Martin Vanarsdale, J. M. Vanderheid.

**MONROE.**

Poorhouse  $3\frac{1}{2}$  miles from Monroe on a good farm. House is of brick, two stories high, with good basement and high attic. Warmed by furnaces and ventilated by flues. Separation of sexes in the house good, outside not so good. Rooms large and comfortable. Two bath rooms and bath tubs. House, beds, and bedding clean. Apparently well kept, and inmates well fed and cared for.

Superintendents of the poor—Isaac Lewis, John Davis.

**MONTCALM.**

Poorhouse about 6 miles from Greenville. Frame buildings, 2 stories high. Three of them, erected at different times, are getting old. Separation of sexes within the buildings good, but should be separate yards enclosed outside. Warmed by stoves. Ventilation recently improved by ventilating flues. Bath room and bath tubs. House, beds, and bedding clean, and inmates well cared for. Out of 39 inmates when visited, 11 were feeble-minded or idiots, and 4 were insane.

Superintendents of the poor—I. P. Shoemaker, R. C. Miller, Alfred Stone

**MUSKEGON.**

The poorhouse is  $2\frac{1}{2}$  miles from Muskegon. Frame building, 2 stories high. Warmed by stoves. Ventilated by windows. No bath room or bath tubs. Separation of sexes in the house good, but no separate enclosures outside. House, beds, and bedding clean. Of 7 inmates when visited, 1 was insane and one idiotic.

Superintendents of the poor—G. F. Outhwaite, A. P. Horton, Lafayette Knowles.

## NEWAYGO.

The poorhouse is near Fremont centre, on the Chicago & West Michigan Railroad. It is a frame house, entirely unfit for use as a poorhouse. Walls, ceilings, and floors infested with vermin. No lavatories, bath room, or bath tubs. Privies offensive. House and farm leased to a farmer, who feeds and cares for the poor at a stated price per week. All male paupers sleep in one room. Found four boys who should be at the State Public School, all sleeping in the same room with the other male paupers. Of the 13 inmates there when visited, 7 were under 16 years of age, but all of these, except the 4 above named, were unfit to send to the State Public School, but belong to an asylum for the idiotic and feeble-minded.

Superintendents of the poor—H. D. Woodman, William Rice.

## OAKLAND.

The poorhouse is about 2 miles from Pontiac. Is of brick, two and one-half stories high, 44x162, good stone basement. Main building warmed by furnace, hospital for insane, by stoves. Bath rooms, bath tubs, etc. No provision for hot water, except to carry in pails from main buildings. Ventilation poor, and should be improved, especially in the hospital for insane. House, beds, and bedding clean. Use of tobacco, if permitted, should be restricted to special, well ventilated rooms set apart for the purpose. Of the 44 inmates at the time of the visit, 15 were idiotic and feeble-minded and 10 were insane.

Superintendents of the poor—A. W. Hovey, Wm. M. McConuell, G. W. Leonard.

## OCEANA.

The poorhouse is a mile and a half from Hart on a good farm of 120 acres. It is a frame house, consisting of a farm house and addition. The farm house part is used by keeper and for female paupers, and sleeping rooms are low, dark and not well ventilated. The new part is roomy, two stories high, with good basement, and designed to be warmed by a furnace. Old part warmed by stoves. Ventilation has not received proper attention. No lavatories or bath rooms. It is designed to have bath room in new part. Separation of the sexes not good at present, as new part is not yet finished. Should be separate yards enclosing privies, etc. Of 13 inmates at time of visit, 1 was insane and 1 feeble-minded.

Superintendents of the poor—C. Davis, C. McLave, N. C. Smith.

## OGEMAW.

No poorhouse or farm.

Superintendents of the poor—U. C. Gregg, F. H. Horr, J. C. McGowan.

## ONTONAGON.

The poorhouse is about 3 miles from Ontonagon on a farm of 200 acres. The township system prevails, and the frame farm house and farm are leased to the keeper, who cares for the paupers at a given price per month. While the system is a poor one, and liable to abuse, in this case the house was clean and the care of the inmates apparently good. A place for an insane pauper had been provided in an outbuilding, where he is kept confined—rather a hard place, but the best the circumstances permitted. Four inmates when visited.

Superintendents of the poor—John G. Parker, James E. Hoyt, John Cheynowth, Thos. Edwards.

## OSCEOLA.

The poorhouse is 2½ miles from Sears, on a farm of 160 acres. House is

frame, 24x62, with a leanto of 8x48. Two stories, fairly well arranged. Sexes pretty well separated. Warmed by stoves and ventilated by windows. No proper lavatories, bath room, or bath tub. House, beds, and bedding clean. Found 9 inmates, of whom 2 were feeble-minded and 1 insane. Made communication to people in county paper suggesting improvements.

Superintendents of the poor—Wm. Wood, J. H. Lanphear, H. T. Lewis.

#### OCEANA.

Has no poorhouse or farm.

Superintendents of the poor—G. B. Carman, Wm. Winton, J. W. Hollowell.

#### OTSEGO.

The poor farm and buildings are in the town of Livingston. Instead of being in charge of the superintendents of the poor, it is under a central committee of the board of supervisors. Building is frame, warmed by stoves, ventilated by windows. No provision for bathing.

Superintendents of the poor—S. P. Robinson, N. L. Parmeter, A. Assal.

#### OTTAWA.

The poorhouse is about 5 miles from Eastmanville on a farm of 213 acres. The building is not adapted to use as a poorhouse, being an old hotel. Sexes are separated by locking of doors. Warmed by stoves, ventilated only by windows. No bath room or bath tub. The house, beds, and bedding were clean, but keeper said it was impossible to keep it free from vermin. Of 35 inmates when visited, 6 were idiotic and 8 insane. Great danger is to be apprehended from fire, and in case of fire there would probably be loss of life. A better house is much needed. Made communication to paper upon condition of the same and needed reforms.

Superintendents of the poor—Wm. N. Angel, Wm. J. Scott, John Wagner.

#### PRESQUE ISLE.

Has no poorhouse nor farm.

Superintendents of the poor—Henry Jacobs, Wm. Brego, Joseph L. Smith.

#### ROSCOMMON.

No poorhouse nor farm.

Superintendents of the poor—W. S. Washington, M. D. H. Bartholomew.

#### SAGINAW.

The poorhouse is about 5 miles from Saginaw. House is of brick (for keeper) with frame in rear for paupers. One wing is 32x42, two stories high, another is 18x40, one and a half stories high. Basement under only a part. The frame part is old and not well adapted for use, and the best and most economical plan would be to build entirely new, as this old building cannot be kept free from vermin. There is an old brick part or strong part for insane. Warmed by furnace. Ventilation poor. One bath tub. Privies not enclosed in yards. Neither house nor beds very clean. Of the 30 inmates found, 6 were feeble-minded and 2 insane.

Superintendents of the poor—Geo. P. Butler, Thos. L. Jackson, Frank McMann.

#### SANILAC.

Poorhouse is about 5 miles from Lexington. Is of brick, 30x40, two stories high, with brick basement. The sexes are separated only by a narrow hall,

and doors are locked at night. Warmed by stoves, ventilated by windows. No proper lavatories, no bath room, nor bath tubs. The privies are poor and offensive. House and beds clean. Of the 16 inmates when visited, 1 was idiotic and 2 insane.

Superintendents of the poor—R. J. Arnot, Thomas Nicol, Nelson Cameron.

#### SCHOOLCRAFT.

No poorhouse nor farm.

Superintendent of the poor—A. Boogren.

#### SHIAWASSEE.

The poorhouse, about 2 miles from Corunna, is an old frame two-story building, with high attic. It was never well suited to use as a poorhouse, and has rapidly depreciated until it is hardly fit for use as such, being too small, unventilated, and so constructed that inmates, for purpose of separation, must be locked in at night, and in case of fire there would be great danger of loss of life. No proper bath room, a damp, close room in basement has a stationary tub, but hardly fit for use. The house and beds were clean. Saw superintendents of the poor and editors of county papers and urged efforts for a new and better house. Found 25 inmates at time of visit, of whom 6 were idiotic or feeble-minded and 4 insane.

Superintendents of the poor—A. B. Chipman, J. A. Chapin.

#### ST. CLAIR.

The poorhouse is at Goodell Station, 13 miles from Port Huron. It is a large brick, building two stories high, with a brick basement above ground. Warmed by furnaces, and, practically, ventilated only by windows, the flues put in for the purpose being too small to be of much use. Sexes separated by being placed in different wards. Sleeping rooms for insane are badly constructed, being close and dark, but, fortunately, they were unoccupied. There has been some improvement in the appearance of the house since our former visit. There are bath rooms and tubs, separate dining-rooms, etc. Of 55 inmates, 4 were infants, 5 feeble-minded, and 4 insane. Basement should not be used for sleeping rooms.

Superintendents of the poor—Uriah Hayden, Arnold Saph, Robert Bailie.

#### ST. JOSEPH.

Poorhouse is an old hotel about  $4\frac{1}{2}$  miles from Sturgis. Though much improved since our last report, and by additions made much more fit for use, the sexes being separated, and by means of a new strong frame hospital the insane and unclean provided for, still economy would dictate the erection of an entire new building. There can be no proper ventilation, are no lavatories or bath tubs, and in other respects the buildings are not such as are needed. Of the 25 inmates found at last visit, 6 were idiotic or feeble-minded, 2 insane; found 3 children that should be removed to the State Public School. Made communication to the county papers.

Superintendents of the poor—D. M. Bateman, E. Flanders.

#### TUSCOLA.

The poorhouse is about a mile from Caro. There are two brick buildings, each two stories high, one used for the keeper and family and female paupers and the other for male paupers. They are pretty well built, with bath rooms, bath tubs, and good water supply. The ventilation is very poor, and should

have prompt attention. The female part should have better facilities for bathing. Made communication to superintendents of the poor suggesting improvements.

Superintendents of the poor—James D. Sutton, J. R. Hooper, Thomas Duncan.

VAN BUREN.

The poorhouse, which was of wood, was destroyed by fire in the spring of 1884, involving a large loss of life by reason of the inmates being locked in their rooms and there being no proper fire escapes. A new brick building is in course of erection. In the mean time temporary provision is made for the poor.

Superintendents of the poor—W. W. Hodge, J. W. Free.

WASHTENAW.

The poorhouse is about 3 miles from Ann Arbor. Although not originally well constructed for such uses, it has been so enlarged and improved as to answer the purpose, and is one of the best kept and managed poorhouses of the State. An abundant water supply has been provided, and fire-escapes have been placed in all parts of the buildings. The sexes are properly separated. Religious services at the house are frequent. Good facilities for bathing, and rules and regulations requiring the same. Ventilation should be improved. Hospital for contagious cases has been erected at some distance from main building.

Superintendents of the poor—L. Davis, D. B. Greene, Wm. Aprill.

WAYNE.

The poorhouse is near Wayne and 15 miles from Detroit. Poorhouse proper is of brick, with several wards. It has been much improved since last report, and should be still further improved, especially in the matter of ventilation and by providing for more thorough separation and classification. There are many filthy, unclean, and diseased inmates, who should not be permitted to associate or eat with those who are simply unfortunate. The asylum for the insane poor of the county, on the same grounds, is insufficient in size to suitably accommodate the inmates, and not secure in case of fire. Rooms in basement have to be used for sleeping rooms, for which they are unfit. Under the present efficient medical superintendent great improvements have been made. Mechanical restraint has, to a great extent, been discontinued. At the time of our visit there were in the poorhouse proper 509 inmates, of which 29 were idiotic or feeble-minded, and in the asylum for insane 212 inmates, of whom 2 might be regarded as imbecile. Communications have been made to superintendents of poor suggesting improvements.

Superintendents of the poor—Michael Dunn, Patrick Blake, John J. Vroman.

WEXFORD.

The county own a poorhouse farm, with frame building on it, about 14 miles from Cadillac, which is used at present. It is proposed soon to build a suitable poorhouse.

Superintendents of the poor—J. H. Wheeler, H. I. Devoe, E. H. Day.

# SEVENTH BIENNIAL REPORT OF THE

**Poorhouse Statistics from October 1, 1883, to September 30, 1884.**

COUNTIES.	Whole number of paupers in poorhouse Oct. 1, 1883.	No. of foreign birth.	No. born in United States.	No. under 16 years of age.	No. of idiots and imbeciles.	No. of insane.	No. admitted to poorhouse from Oct. 1, 1883, to Sept. 30, 1884.	No. of idiots and imbeciles so admitted.	No. of insane so admitted.	No. from 4 to 16 years of age so admitted.	No. under 4 years of age so admitted.	No. of paupers in poorhouse Sept. 30, 1884.	No. of these temporary.	No. of these permanent.	No. of these idiots or imbeciles.	No. of these insane.	No. of these under 16 years of age.	No. under 16 yrs of age cared for in a separate home away from the poorhouse.	Average cost per week for care of paupers for the year.	Amount expended for temporary relief.	Amount expended for permanent relief away from the poorhouse.	Total expenditures for the year ending Sept. 30, 1884, for support of the poor of the county.	Total expenditures in purchase of lands and erection of buildings or permanent improvements, for the year ending Sept. 30, 1884.
Alcona.....	2	1	1	0	2	0	2	0	0	0	0	2	0	0	2	0	0	0	82 50	\$491 52	\$0 00	\$1,607 56	\$100 00
Alpena.....	1	16	3	0	1	0	19	0	0	0	0	19	0	0	1	0	0	0	2 71	2,616 47	0	5,316 09	0
Allegan.....	50	10	40	13	5	3	52	0	0	7	0	0	12	0	0	0	0	1	2 50	5,400 01	947 18	13,790 15	13,676 67
Antrim.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,918 59	0	2,866 77	0
Arenac.....	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,370 69	0	2,370 69	0
Baraga.....	1	0	0	1	3	2	11	0	0	0	0	13	0	0	3	0	0	0	1 75	2,819 84	0	5,166 73	0
Barry.....	83	63	20	1	7	6	16	1	0	2	0	20	3	0	17	4	0	0	0	0	0	7,114 01	0
Benzie.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500 00	0	1,500 00	0
Berrien.....	88	17	71	22	7	18	40	1	5	18	2	43	4	0	41	12	0	0	1 63	3,281 78	0	6,173 99	0
Branch.....	26	9	26	3	3	4	25	0	0	9	3	35	2	0	33	8	0	0	1 60	26 80	1,608 45	7,715 95	0
Calhoun.....	143	41	102	19	3	16	89	3	16	14	5	62	16	0	46	16	0	0	2 45	4,498 20	0	16,407 97	0
Cass.....	35	3	32	3	14	7	29	6	5	2	2	35	0	0	34	7	0	0	0	3,737 28	509 23	7,983 58	0
Charlevoix.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2 50	0	0	1,400 00	0
Cheboygan.....	0	0	0	0	0	0	23	0	0	3	0	0	23	0	0	0	0	0	4 00	1,962 34	228 72	2,781 97	0
Chippewa.....	0	0	0	0	0	0	52	1	0	0	0	25	0	0	25	1	0	0	2 00	500 00	1,500 00	5,600 00	0
Clare.....	1	0	1	0	1	0	26	1	0	2	1	4	2	0	2	0	0	0	3 94	846 10	0	1,483 66	0
Clinton.....	25	4	21	3	6	1	18	0	1	6	0	25	0	0	25	6	2	0	0	3,547 54	600 00	8,721 81	0
Crawford.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	825 92	0	1,148 88	0
Delta.....	37	7	30	1	8	1	29	6	0	0	0	30	0	0	19	0	0	0	0	1,688 22	4,249 67	5,932 89	0
Eaton.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,373 14	394 75	2,554 75	0
Emmet.....	48	15	33	2	15	9	44	3	3	1	1	51	0	0	61	4	0	0	1 50	0	1,500 00	13,336 00	0
Genesee.....	0	0	0	0	0	0	5	0	0	2	0	0	0	0	0	0	0	0	0	544 54	173 79	780 15	1,965 09
Gladwin.....	0	0	0	0	0	0	5	0	0	2	0	0	0	0	0	0	0	0	0	508 38	173 79	780 15	1,235 64
G'd Traverse.....	93	7	15	1	7	4	7	3	1	1	0	24	4	0	20	4	0	0	2 00	1,400 00	0	6,604 82	0
Gratiot.....	54	13	41	7	13	17	36	1	4	8	6	53	8	0	55	14	0	0	1 25	4,067 30	0	4,000 00	0
Hillsdale.....	27	17	10	14	3	9	31	0	0	1	0	26	0	0	26	2	0	0	2 00	1,962 30	9,964 86	14,022 18	0
Houghton.....	11	5	6	0	0	0	21	0	0	1	2	8	0	0	8	0	0	0	1 75	4,069 71	0	4,069 71	0
Huron.....	27	7	20	4	4	1	24	0	0	0	0	30	0	0	30	1	0	0	2 10	514 20	0	7,278 54	0
Ingham.....	45	10	35	4	13	7	24	2	3	0	0	43	1	0	42	8	0	0	2 20	3,427 00	635 00	8,611 00	0
Ionia.....	7	2	5	0	3	0	23	0	2	0	1	19	2	0	10	0	0	0	3 00	2,976 77	0	5,290 00	0
Iosco.....	12	1	11	1	3	4	16	1	3	3	2	16	0	0	16	5	0	0	2 00	4,044 43	109 00	6,781 65	0
Ipsworth.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	423 71	0	14,631 69	0
Ipsworth Royal.....	20	9	11	0	6	9	61	0	0	3	0	31	2	0	20	18	0	0	1 00	2,649 14	5,635 85	12,490 19	0
Jackson.....	31	8	15	9	6	6	39	0	1	5	6	26	2	0	24	1	0	0	2 05	0	0	0	0
Kalamazoo.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



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1 No report received. Such statistics as are given are taken from the reports in office of Secretary of State.  
 2 No poorhouse in the county.  
 3 Poorhouse burned Oct. 2, 1884, and records were all lost.  
 4 No answer. <sup>b</sup> Not given.  
 5 Includes amount expended for permanent relief away from the poorhouse. <sup>c</sup> Indefinite.

**Indefinite.**

## RECAPITULATION.

Whole number of paupers in poorhouses Oct. 1, 1883, so far as reported...	1,986
No. of these of foreign birth .....	953
"    "    born in the United States .....	1,032
"    "    under 16 years of age .....	208
"    "    idiots and imbeciles .....	281
"    "    insane .....	395
Whole number admitted to poorhouses from Oct. 1, 1883, to Sept. 30, 1884	4,204
No. of these idiots and imbeciles .....	76
"    "    insane .....	221
"    "    from 4 to 16 years of age .....	236
"    "    under 4 years of age .....	211
Whole number of paupers in poorhouses Sept. 30, 1884 .....	1,997
No. of these temporary .....	269
"    "    permanent .....	1,728
"    "    idiots and imbeciles .....	284
"    "    insane .....	411
"    "    under 16 years of age .....	106
No. under 16 years of age cared for by superintendents of the poor away from the poorhouse .....	32
Average cost per week for each pauper in the poorhouses of 54 counties from which reports of cost have been received .....	\$3 60
Amount expended for temporary relief outside of poorhouses .....	\$238,557 10
Amount expended for permanent relief outside of poorhouses .....	149,080 32
Total expenditures for the support of the poor for year ending Sept. 30, 1884 .....	638,505 83
Total expenditures for purchase of lands and permanent improvements of poorhouses .....	61,955 97

So far as statistics could be gathered, either from reports made to this office or to the Secretary of State, they have been included, but very many superintendents, either from inability to do so by reason of manner in which books are kept or from inattention to requests repeatedly made for such statistics, have failed to give any answer to many of the inquiries, so that the statistics are not as complete as it was hoped to make them.



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PART V.

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PRISONS.

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## PRISONS.

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1. MICHIGAN STATE PRISON, . . . . . Jackson.
2. STATE HOUSE OF CORRECTION AND REFORMATORY, . . . Ionia.
3. ASYLUM FOR CRIMINAL INSANE, . . . . . Ionia.
4. DETROIT HOUSE OF CORRECTION, . . . . . Detroit.



## MICHIGAN STATE PRISON, JACKSON.

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The State Prison at Jackson was visited Aug. 28, 1884. At this date there were 649 prisoners. The prison is by no means full. The prison at Ionia is very much overcrowded.

In some respects, the prison is not in good condition, nor in a healthy condition. There are many cheap wooden buildings and sheds for storage, contractor's offices, etc. These are, in many cases, old, decaying, and unhealthy. They are dangerous, also, as to fire, and should be removed. The floors in some of the shops are out of repair, and in some places where painting and varnishing, etc., is and has been carried on, the material used has collected and hardened to the depth of inches.

Our visits to Detroit House of Correction and some prisons in other States shows this to be unnecessary.

There are many men in prison unable to do hard work. It would seem as if this force could be utilized to preserve a better state of things.

We fully appreciate that many of the buildings are very old, but it is worthy of consideration whether a plan of thorough repairs could not be adopted and carried on systematically as time and means allow. In the present condition, this should be begun at once.

Most of the privies for the shops were poor, unventilated, and some very foul and oppressive, and for some there seems to be no supply of water. The Warden says he has a plan to change these, and intends to do so. Suitable and sufficient water-closets and water should be provided at once.

The kitchen, cellar, and dining-room were in good condition, and the food provided abundant and good.

It was a rainy day, and two hours after the rain began (and it was not a heavy rain) the walls of the oldest cell block were wet for some feet from its floor. All the old blocks were damp, and must be unhealthy. A short walk to the block built for life prisoners marked sharply the difference between a good and bad block. The cells in the old blocks are very small, and on the north side, even in pleasant, dry weather, are damp. The ceiling of the blocks has made them better and much safer.

There is a great lack of proper ventilation. Could not the steam be put on in such days as the weather is not too warm, and thus all the air in these cell blocks be entirely changed and dried? So far as could be ascertained in a short visit, the discipline seems to be good and the men in as good state of health as could be expected.

The Warden deserves much commendation for improvements made under his charge; has shown himself competent for his place, and has done much with the means in his hands. The condition of things in general has much

improved. Under the present Warden's care, who it should be here stated is in no way responsible for the defects to which attention has been necessarily directed, many improvements have been made, cleanliness increased, and a better atmosphere made to prevail.

But much, very much, remains to be done. In some of the cell blocks the men are allowed to be a little careless in the way in which they leave their beds in the morning.

It is encouraging to see an advance and improvement, and we express a hope that means will be devised to make this advance more rapid, and this improvement more extensive.

The number of old, feeble men, unable to do hard work, confined here is steadily increasing, and will some day require special treatment. There is little difference, in all that goes to make a prison, between this and the prison at Ionia. Leave out of view the name and the short terms for drunkenness and small offenses, and there is no difference. One is no more a reformatory than the other. And in any case, saying that young men or women sent to Ionia for three or six months can be reformed is not only idle, but a fraud, because many are content to rely on this name and remedy. The whole system is wrong. A very large percentage of persons sent to Ionia should be provided for in district workhouses. They are not dangerous to life nor difficult to manage, but simply vile and dishonest; one or two short terms with older and more hardened criminals will put their reformation beyond possibility.

The courts have the discretion to send persons under 25 to the State Prison, but no discretion to send criminals over 25 to Ionia, and yet the prison at Ionia shows scores of men over 25 and over 35, sent there by judges because reformatory is not so harsh a name as State prison. The sentiment is vicious—has no fact on which to rest. The action is in disregard and a violation of the law. How can the people be expected to obey and respect the law with such examples. Hence, Jackson prison is not nearly full, and the Ionia prison is very much overcrowded.

[For general statistics and financial statement see pages 75 and 76 of this report.]

## STATE HOUSE OF CORRECTION AND REFORMATORY, IONIA.

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It may as well be admitted that as a reformatory the Ionia State House of Correction is not a complete success. The failure is partly because circuit judges and justices of the peace very frequently do not pay attention to the law which directs them to discriminate between youthful offenders and criminals old and hardened in crime. It is partially attributable, also, to the fact that the institution is very much overcrowded, owing to the reason stated above, and there apparently being an understanding between not a few judicial officers and constables and sheriffs that when the latter apprehend the former will convict any unfortunate stranger that may come within their reach. Certain localities have become notorious for the large number of unfortunates that they contribute to the population of this prison.

The institution itself, however, is not without blame in its character and system, for it is without proper gradation or separation of prisoners, and has no such curriculum of manual, moral, and intellectual training as prepares the prisoner to cope successfully with the temptations which beset him upon his re-entry into outside life, or to procure an honest living more easily than when he entered within its walls.

When the stern hand of justice seizes a malefactor, and society turns him over to the watchful care of a keeper, every reasonable inducement should be held out to him, while in prison, to become a law-abiding citizen, and at the same time he should be compelled to submit to a strict discipline of habits, manners, and, so far as possible, of thought. He should be taught that the way of the transgressor is not easy, and yet upon his release it should be made not only possible but attractive for him to lead an honorable life.

A repetition of short sentences to a prison where comparatively little is done to change his character or give him different views of life, where his only associates and thoughts are worse than they would be outside, cannot but dull his sense of shame, eradicate all ambition, and render him ten times the child of hell he was when society undertook his reconstruction.

Unless the character of the State House of Correction and Reformatory can be changed so that it will conform in some degree to the modern idea of a reformatory, it would be far better to change its name and call it the Ionia Prison, for at present its name is misleading, and affords some excuse, perhaps, for judges yielding to intercessions of the friends of prisoners, and their own sympathies, forgetting their oath of office, their duty, and the trust reposed in them by the public.

The history of this prison and its prisoners during the last two years has

conclusively shown that a special agent of discharged prisoners should at once be provided for, simply as a matter of economy to the State if for no other reason. It is even more important for a prison of short time men than where the average term is several years.

It has been suggested that if the two Boards of Control of the State House of Correction and Reformatory at Ionia and the State Prison at Jackson could be united into one board, with power to transfer prisoners as occasion might require, it would do away with the overcrowding which exists in one while the other is by no means full. Through this joint board, too, the errors of judges and justices above alluded to might frequently be corrected. The management of the prison has not been satisfactory. The principal care and attention has evidently been given to make the prison pay in dollars and cents regardless of reformation.

The contract system should be done away with, and the prison put in condition and upon a proper footing to work upon the State account plan.

The report of the Warden for the year ending Sept. 30, 1884, shows that during the preceding twelve months there were thirty-four escapes, an increase of twenty over the number shown by the preceding report.

The report also shows that the number of prisoners received during the year has increased from 940 (as shown by the report of 1883) to 1,629, or about 73.3 per cent. If this increase were unexplained it would be startling, and even with an explanation it is a matter of extreme regret, as there is no basis for arriving at a conclusion that the laws are proportionately more carefully and prudently enforced.

If we examine the tables furnished by the Warden, we shall see that over one-fifth of this increase comes from Jackson county alone, that county increasing its quota of prisoners one hundred and thirty-six, or one hundred and thirty-seven per cent. Kalamazoo has increased its deputation three-fold, and Genesee has increased its number from sixteen to one hundred and fourteen—over seven-fold.

If we examine the numbers sent during the different months of the year, we shall find four hundred and sixty of the increase to have occurred during the months from November to March inclusive.

Again, if we examine the table of offenses for the two years 1883 and 1884, we shall find that the disorderlies have increased in number from one hundred and fifty-one to seven hundred and fifty-two, while the number committed for larceny has increased sixty-five.

The amendment to the disorderly act, passed by the last session of the legislature, gives justices of the peace power to commit to this prison for a second offense. It has been too frequently asserted to be disbelieved that in some counties it has become the custom for justices to commit to the county jail for a few days for a first offense, and upon the exit of the prisoner a friend of the justice or of a constable would meet him and conduct him to the nearest saloon where he would soon be put in proper condition to be convicted of a second offense, which would authorize the justice to commit him to this prison.

The following frank and plainly-spoken communication, creditable to the writer, explains another phase of the situation quite definitely:

STATE HOUSE OF CORRECTION,  
Ionia, Mich., Nov. 29, 1884.

To the Editor *Evening Leader*:

The *Leader* of Friday evening reports the facts in connection with the sentence to



this prison of seven young men by Police Justice Holmes, of Grand Rapids, at their own request.

It is not pretended that these men were criminals. They were destitute and out of work and sentenced here under the disorderly act as vagrants.

I am astonished that such an outrageous wrong on these men and the State should be perpetrated in the name of justice by a man so honorably known as Judge Holmes.

What does he take this prison to be? Does he think this is a mere almshouse?

If he has any such notions I wish to disabuse his mind. This is a prison. Its inmates are known as "convicts," serving sentences for "crime."

Like all convicts, these inmates go out from these walls dishonored, to be distrusted and scorned by society. This unfortunate and unhappy condition, whether merited or not, drives such men to crime and criminal associations.

Thus are criminals multiplied, and the chances are that these seven young men, whose only crime is poverty, will be added all their future lives to the criminal class by sentence of Judge Holmes.

It would have been a thousand times better if this justice had turned these men over to the superintendent of the poor. Poverty is no shame. Public support in time of want can be honorably accepted and ought to be cheerfully given.

This thoughtless trifling with the liberty of men, their character and usefulness, in the name of justice should cease. It is a serious crime of itself against the commonwealth.

It is being perpetrated most infamously throughout the State. Already this winter this prison contains 680 men, as against 520 this day one year ago. Three-fifths of these men are here for misdemeanors, and among these are many no more criminal than the seven men degraded in the name of justice in the police court of your city.

These men are not wanted by contractors. Their time is so short that their labor is valueless beyond a certain number.

Commencing with 520 on this day one year ago, our prison population reached 835 on the 8th of February succeeding. With 680 to-day, what will be our number in February next if every justice in the State is going to sentence here for poverty in these hard times?

Sad indeed must be the times, and meanly stingy the public, that fills the prisons with men whose only crime is destitution, and who are thus disposed of in lasting shame to show economical management by superintendents of the poor.

D. R. WATERS, *Warden*.

#### LEGISLATION OF 1883.

By act 136, chapter 53 of the Compiled Laws was amended as to disorderly persons so that that class, as defined in Sec. 1 of the act, may now be sent to the State House of Correction.

SEC. 2. Upon complaint made on oath to any justice of the peace against any person as being a disorderly person, he shall issue his warrant for the apprehension of the offender and cause him to be brought before such justice for trial, and if the offender shall be convicted on a trial before the justice, or a jury, or if he shall plead guilty, he shall be punished by a fine not exceeding fifty dollars and costs of the prosecution, or by imprisonment in the county jail, or in the Detroit House of Correction, not exceeding three months. Any person who shall be convicted the second time of being a disorderly person, the offense being charged as a second offense, shall be punished by a fine not exceeding one hundred dollars and costs of prosecution, or by imprisonment in the county jail, or the Detroit House of Correction, or the State House of Correction and Reformatory at Ionia, not exceeding six months, and for a third and all subsequent convictions, the punishment shall be a fine not exceeding one hundred dollars and costs of prosecution, or imprisonment in the county jail, or the Detroit House of Correction, or the State House of Correction and Reformatory at Ionia, not exceeding one year: *Provided*, That no person so convicted shall be sentenced or committed to the Detroit

House of Correction unless the board of supervisors of the county, where such conviction is had, shall have made an agreement with the common council of the city of Detroit, or its authorized agent or officer, to receive and keep in said House of Correction any person who may be so sentenced or committed.

SEC. 3. Justices of the peace shall have jurisdiction over all prosecutions under this act, and the proceedings and practice, including the right to appeal, shall be the same as in criminal cases cognizable by justices of the peace under existing laws.

SEC. 4. Sections four to thirteen, both inclusive, of chapter fifty-three, and all acts inconsistent with this act are hereby repealed.

[For general statistics and financial statement see pages 78 and 79 of this report.]

The following communication was received too late for insertion in its proper place and so is inserted here.

REPORT OF THE SPECIAL COMMITTEE APPOINTED BY THE STATE BOARD OF  
HEALTH AT THE REQUEST OF THE STATE BOARD OF CORRECTIONS AND  
CHARITIES. REPORT MADE JAN. 13, 1885.

*To the Members of the State Board of Health :*

GENTLEMEN—In compliance with a request from the Board of Corrections and Charities and a resolution of this Board, your committee made an examination of the State House of Correction and Reformatory at Ionia, on the 20th day of November, 1884, with a view to its sanitary condition and requirements. The committee would probably be stating nearly or quite the exact truth if they said they found the sewerage, plumbing, and ventilation, in every part of all the buildings, in the worst possible condition. But to be more specific, the committee first examined the sewer leading from that part of the building where the offices are situated. The primary defect of this sewer seems to be that it empties itself at the wrong end—that is, into the basement instead of into the catch-basin near the barn. The theory of the present engineer and warden is, that the whole of that portion of the building has settled and carried down with it the house end of the sewer until it is several inches lower in the basement than it is a few feet from the house. This sewer is of six-inch tile, very tortuous in its course for about one hundred and fifty feet, where it connects with the main sewer. There is no flush tank or any provision for flushing it except with hose attached to the hydrant in the yard. There is little or nothing to prevent garbage and refuse of any kind being thrown into the sinks in the kitchen and wash rooms, and into the water-closets, and from thence carried through the waste pipes into the sewer. From this cause, and from another probable cause, that a portion of the sewer in the yard near the house is higher than at its commencement in the basement, the sewer has become filled up. A new sewer should be laid, leading from the basement of the office building to the main sewer. The engineer says there is ample fall between the basement and the point where this lateral connects with the main sewer. The plumbing connecting the kitchen, wash room, bath room, and water-closets with this sewer is in wretched condition, and should be replaced with new, with properly ventilated soil-pipes and approved traps. The floor in the large bath room for the use of convicts is of brick, hummocky, and without proper incline to allow the water to drain off at the center. This should be relaid with hard wood or concrete, with sufficient incline towards the center to allow the water to drain off quickly

and afford an opportunity for the room to become dry in a short time after being used.

Of the ventilation, or rather the want of it, in all the buildings comprised in this institution, it is difficult to speak with any degree of composure. There is an attempt to ventilate the cells by means of a shaft leading from each to the top of the second tier of cells, where it connects with a horizontal shaft running along on top of the brick work. This shaft is supposed to open somewhere, but just where your committee was unable to ascertain. Each upright shaft is made to do duty for two cells, one above the other, but none of them are heated, nor is the horizontal shaft into which they open. There is an opening into these shafts at the bottom of each cell large enough to receive the night-bucket. Your committee consider this arrangement an admirable one for the equal distribution of poisonous gases through all the cells, but can hardly call it ventilation. In the shoe-shops, your committee found that an attempt had been made to carry out the recommendations of a former committee of this Board, by placing steam coils in the few shafts put in when the shops were built. But these coils were not heated in the least, and the committee were unable to learn that they ever had been. Of course they were of no possible aid to ventilation. In the other shops not the least attempt to ventilate them has ever been made.

In the cigar-shop the odor of tobacco and foul air was simply intolerable. In this shop some seventy-five or one hundred persons are employed—mostly young men and boys, and your committee could hardly fail to note the pallid faces of nearly all of them, and to feel that it is little less than barbarous to confine young men for eight or ten hours a day in such a foul atmosphere. In no part of any of the buildings connected with this institution is ventilation perfect, and in most parts there is none; and your committee fully agree with the suggestion contained in the late message of Gov. Alger that this “institution needs a thorough overhauling.” The water-closets for the accommodation of the shops occupy a space at the end of each, generally just in rear of the overseer’s stand. A simple board partition on three sides separates them from the main portion of the halls. The plumbing in all of them is defective, and they are unventilated, permitting the foul odors arising from them to be distributed through that portion of the shops where they are situated, and rendering the overseer’s position a very disagreeable, if not a dangerous one, and also contaminating the atmosphere of the whole shop. In the opinion of your committee, these closets should be removed outside of the walls of the shops.

In the room designed for a hospital, and under construction at the time of the visit of your committee, a ventilating flue is provided for each room. These flues are supposed to open into the attic. Your committee could not learn that any provision for heating them had been made, or that any was intended. These flues should be grouped, carried out through the roof, and heated. To make the repairs necessary to ensure thorough ventilation of the buildings of this institution, to repair or replace the plumbing, and to relay the sewer, will require the expenditure of a considerable sum of money, an appropriation for which the present Legislature should not fail to make. Your committee would recommend that a competent architect be employed to make plans and specifications and to superintend the details of the work.

All of which is respectfully submitted.

JNO. AVERY, }  
O. V. TYLER, } *Committee.*

The following communication was received too late for submission to the Board of Corrections and Charities, and for insertion in its proper place among "estimates" and so is inserted here. W. J. B., *Secretary*.

*To the Honorable State Board of Corrections and Charities :*

We have the honor to report that in accordance with act 190, session laws of 1883, and Sec. 3 of said act, empowering the Board of Managers to "proceed at once to the erection of an asylum for insane criminals at Ionia," that we have complied with said act according to plans and specifications furnished by your honorable Board.

We would further report we erected the foundations of said asylum under our personal supervision, believing it to be for the best interest of the State.

We advertised for bids for the erection of the buildings above the foundation, according to law, and accepted those made by the firm of Waterbury & Badger of Ionia, and under the general supervision of the Board and Architect Gordon W. Lloyd, the administration building is nearly completed, with the exception of the doors, and a portion of inside painting, stairways, and a few other minor details. We would also report that the mason work on the wings is completed, about one-half of the floors laid, part of the doors and windows cased, and the plumbing and sewerage two-thirds completed.

We would further report that the work has been performed in a satisfactory manner, and that the following sums have been expended to Jan. 1, 1885:

Implements.....	\$51 93
Freight.....	255 38
Books and stationery.....	55 10
Material.....	4,667 16
Miscellaneous.....	224 53
Labor .....	6,377 87
Contractors.....	25,195 68
Architect.....	852 55
Total amount expended.....	<u>\$37,680 20</u>

We approve of the estimates for the erection of additional wards, etc., in accordance with the original plan approved by your honorable Board, and would ask for the following appropriations for the completion of said asylum:

No. 1. Cost of addition to complete original plan.....	\$10,154 00
No. 2. " boiler house and chimney.....	2,716 00
No. 3. " proposed wall north side of asylum.....	3,200 00
No. 4. " steam heating.....	5,000 00
Estimate of total cost.....	<u>\$21,070 00</u>

We would further recommend that the following estimates for furnishing and fitting up the said Asylum for Insane Criminals be asked for:

Gas fitting.....	\$100 00
Kitchen range and boilers.....	240 00
2 steam kettles.....	200 00
1 copper kettle.....	80 00
1 tea kettle.....	80 00
Kitchen utensils 80 men at 60c.....	48 00
70 slop buckets at \$1.00.....	70 00
60 iron bedsteads at \$5.00.....	300 00
100 pair blankets at \$1.54.....	154 00
200 pair sheets, 1,000 yds. at 8c.....	80 00
60 mattresses, ticking 500 yds. at 9c.....	45 00
Crash for toweling, etc., 220 yds. at 10c.....	22 00

# BOARD OF CORRECTIONS AND CHARITIES.

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4 attendants' rooms, extra furniture, \$10.....	\$40 00	
60 chapel seats at 90c.....	54 00	
22 railway benches in wards.....	50 00	
140 stools at 40c.....	56 00	
Sundries.....	100 00	
		<hr/> \$1,719 00

## Administration Building.

180 yds. Brussels carpet at \$1.50.....	\$270 00
266 " Ingrain " " \$1.00.....	266 00
24 " Linoleum " " \$1.25.....	30 00
Kitchen and basement furniture.....	68 00

## First Floor.

Furniture, reception room.....	\$100 00
" medical office.....	70 00
" private office.....	40 00
" dispensary, etc.....	25 00
" hall.....	25 00

## Second Floor.

Furniture, dining room.....	\$75 00
" sitting room.....	75 00
" 2 bed rooms complete at \$65.....	130 00
" hall.....	25 00

## Third Floor.

Furniture, 5 bed rooms complete, \$30.....	\$150 00	
One kitchen range and furniture.....	100 00	
Crockery and table furniture.....	200 00	
Gas fitting.....	94 00	
		<hr/> 1,743 00

Total.....	<hr/> \$3,462 00
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Respectfully submitted,

*Chairman Board of Managers, Mich. Asylum for Insane Criminals.*

## DETROIT HOUSE OF CORRECTION.

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Material improvements have been made in the shops and other parts of this institution during the past two years, and especially in ventilation of shops and cell blocks, and as a prison, considering only the safety, the working of convicts, and financial success, it may be regarded as one of the most successfully managed and conducted prisons of the country. The Board have made some suggestions to the Board of Inspectors in reference to the conducting of the part appropriated to women, to the reception of certain classes of short time convicts from different counties in the State, the treatment of tramps, drunks, prostitutes, etc., the House of Shelter for women, and as to the policy of reception of prisoners from all parts of the State, which, it is hoped, may result in improvements in these respects, securing, so far as practicable, reformation of convicts as well as safety and pecuniary success.

On the first day of October, 1884, there were confined for offenses against State laws from Michigan, males, 213; females, 101; total, 314.

From October 1, 1883, to Sept. 30, 1884, there were confined of a like class of criminals, males, 1,771; females, 431; total, 2,202. The report for year ending Dec. 31, 1884, shows that large numbers have been committed on short sentences, and that many are serving sentences for recommitments all the way from the second to the fortieth recommitment. The system of imposing fines and short commitments for cases of disorderly conduct, drunks, tramps, and prostitutes, results in great expense and very little practical benefit.

If instead of these short commitments or fines, which in case of certain classes, especially of female convicts, are paid by male accomplices, and the convict released more debased and degraded by the short imprisonment rather than improved, longer imprisonment was imposed, with authority given to some suitable board to release conditionally on evidence of reform, much better results might be secured.

This whole question of long sentences with power to grant conditional release as applied to all criminal sentences, and especially to certain classes of offenses, has been repeatedly discussed in reports of this Board, and it is hoped the Legislature will carefully consider the subject, and so modify the law as to secure more satisfactory results in the administration of our criminal law.

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PART VI.

STATE PENAL AND REFORM-  
ATORY INSTITUTIONS.

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STATE PENAL AND REFORMATORY  
INSTITUTIONS.

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- 1. REFORM SCHOOL, . . . . . Lansing.
- 2. INDUSTRIAL HOME FOR GIRLS, . . . . . Adrian.
- 3. STATISTICAL TABLE.



## STATE REFORM SCHOOL.

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At its visits to this institution the Board has always found much to commend. The history of the last biennial period has been one of continued success, and the high standard of excellence in management previously established has been fully maintained. As the characteristic features of its administration and discipline, with its educational and industrial work, have been presented in earlier reports, further reference thereto is at present uncalled for.

While a gradual increase in its population is to be anticipated, many of the commitments are injudicious and entirely unnecessary. This is in large measure attributable to greed of fees on the part of constables and justices of the peace, with inattention, lack of earnest and determined effort on the part of county agents. The truth of this is established not only by direct evidence found at the school, but by the records of active and efficient county agents, through whose intelligent interposition in behalf of arrested boys, efforts in securing good homes or aiding them in finding employment in shops or elsewhere, considerable numbers are known to be leading correct and reputable lives. These painstaking agents have thus attained the desired end without allowing the boy to be handicapped at the outset with a tainted record, and without putting the State to the expense of his transportation to and maintenance at the Reform School. The mercenary purposes of those who would seek to transfer the care of homeless dependent boys from county to State charge by securing their commitment to the Reform School can also be most effectively thwarted by active county agents. Through the same agency, also, can the most efficient influences be brought to bear in the case of unnatural parents, seeking for any reason to rid themselves of the responsibility and support of a child.

It has been suggested to the Board of Control to ask a small appropriation for the purpose of introducing some form of light manufacturing. The farm attached to the school affords healthful and pleasant occupation. "No work," says the Superintendent, "that we give the boys is so much enjoyed by them as that on the farm, and we believe that in no way can we more surely equip the average boy for health and material prosperity than by inspiring him to become a good farmer. Many boys who come to us from our large towns, and who, should they return to their former homes, could hope for nothing above the work and wages of the lowest grade of day laborers, have been provided with homes with responsible farmers, where they bid fair to grow into useful and respected citizens." The entire work of the institution, including the farming, house-cleaning, the care of the apartments, dining-room work, preparation of food, making and repairing of clothing, bedding,

and shoes, together with the work in the engine room and laundry, is now done by the boys. Occupation for some of the smaller boys, also, is found in the chair-caning shop.

This Board fully appreciates all that is being accomplished by these desirable modes of employment, but believes that there are boys whose taste and aptitude for mechanical pursuits may be advantageously developed through the introduction at the school of some suitable forms of light manufacturing. Experience elsewhere has shown that certain boys, especially "the brighter lads received from the larger towns, are often inclined to tire of the quiet of farm life." These when indentured, as soon as they have acquired a fair degree of dexterity in the use of tools, and are thus put in the way of learning a trade, are reported as "a class from which there have been but very few instances of lapse into criminal association and practices." The other reasons for this suggestion are general, relating to the principles underlying the application of industries in all reformatories for juvenile delinquents.

[For statistics and financial statement see pages 71 and 72 of this report.]

## MICHIGAN INDUSTRIAL HOME FOR GIRLS.

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The last of our penal institutions was opened to receive its subjects August 1, 1881.

There has thus been an experience of three years, scarcely sufficient to fix the policy and determine the future growth, but affording indications governing the action of the State.

The new task was entered on with more appreciation of the necessity of penal control of a class actually existing and that must increase in our advancing commonwealth, than with any calculation of time needed for reformation.

In their first report, when as yet the walls were rising, the managers forecast the situation. "Most of them will undoubtedly be simply vagrant and viciously inclined girls, who, under proper guidance and care, will soon improve, and in no very long time become useful and respectable women" (first annual report, 1880, p. 8). It would seem that a brief and limited experience already clouded their hope. In their second report, when the institution had received 85 inmates, while the Board express themselves of their wards—"Their improvement is greater than the most hopeful of us dared to expect; were instances given of the very great improvement, it would be considered too marvelous to be true," they proceed: "It is true some of the girls will be placed in families before the expiration of two years, but the proportion must be comparatively small, the public must not expect our school to eradicate or overcome the evil tendencies to which these girls have been exposed unless time is allowed for the work" (second biennial report, 1882, pp. 3 and 4).

In accordance with these views, when the school had been open a little more than a year it "had been decided to place out on ticket-of-leave four girls."

It will be readily seen that the question of detention must be seriously entertained to guide the Legislature in grants for extension of accommodation.

On the one hand we must concede that "girls who have already entered upon a life of vice and sin, who have been exposed to the depraving and debasing influences of poverty and vicious associations will require a process of reformation longer and more difficult than that of formation" (report, 1882, p. 4). And it were only to lose what has been already hardly attained, to send out the girl who has only entered the path of virtue to encounter temptations perhaps more powerful than those from which she has been drawn, while the return of girls to the school will only increase the difficulty, sufficiently great, of finding homes of protection and happiness.

On the other hand, in a long residence are the dangers of institutionalism. It is unavoidable that even a penal institution, when relieved as far as practicable of penal features, becomes a home of comparative ease and satisfaction.

In their second report the managers state "The girls, in a little while, do not feel that they are in prison, or even that they have only a temporary shelter, but they soon look on the school as a home, and while acquiring habits of thrift and management they seem to feel an interest in their work and in their surroundings which can come only from content and happiness. The regular habits of the inmates, the prevailing contentment, aided by the judicious management of the Superintendent, has created of this reform School a happy home" (p. 6). There is the greater danger in strictly living under rule and order of growing up without self control and proper independence of character. The experience of specialists in child-training of a reformatory character utters the warning, to hold the offender as such only so long as is absolutely necessary. In our Reform School for boys the average detention is less than two years, and the Superintendent regrets that the difficulty of placing the boys compels him in many instances to hold them for a long term.

This question assumes importance before the Legislature, as if the right "to liberate, or to bind by articles of indenture, or to return to parents or other guardians" (law, Sec. 9839) is rarely exercised, the State must rapidly build up at Adrian one of her largest penal institutions.

The family system in an institution is necessarily expensive. As related to this point, your Board feel the importance of confining commitments to those whose characters give society the right to their punitive confinement. There may be a demand for an institution for girls whose surroundings endanger their virtue and whose proclivities are evil. But this is not the institution known as "The Industrial Home for Girls." The term used in the law is "being a disorderly person" (Sec. 9836). The disorderly person is defined in chapter 51, Sec. 1985, each specification is of some act or character of decided immorality. The law, "State agency for the care of juvenile offenders," reads, "if the child appear to be willfully wayward and unmanageable, the court may cause him to be sent to the Reform School, or to a House of Correction authorized by law to receive such boy or girl" (Sec. 9895, vide Sec. 9838). Yet the order of court must be authorized, "it shall appear to the court that the public interest and the interest of such child will be best subserved thereby" (Sec. 9896).

Gov. Begole, in his inaugural message, very judiciously remarks: "I doubt very much the propriety of committing youthful prostitutes, picked up from the streets of our cities, in the same institution with homeless girls convicted of petty larceny" (p. 4). The Board are glad to be informed that the Board of Control have in cases where they deemed the commitment unjust referred the case to the proper authority.

The Board are, now that the building is completed, still of the impression that the location is too near the other cottages, endangering the property from fire and interfering with the isolation which is claimed for the cottage system, and that the form of the buildings, which the location has compelled, interferes with ventilation and allows intercourse when the girls are in their rooms.

The law "any girl who may be found incorrigible, or an improper subject for admission to said institution, may be returned by the Board to the court or magistrate by whom said girl was committed" (Sec. 9840), should be made more definite to prevent conflict between the Board and the parties concerned in the commitment.

The new cottage provided for at the last session has been completed, and is of better construction than those first erected.

Miss Emma A. Hall, under whose charge the institution was organized, and

who has conducted it in the difficulties of the formative period with earnest devotion, has resigned, and Miss Margaret Scott has been appointed in her place.

[For statistics and financial statement see pages 52 and 53 of this report.]

CORRECTIONS.

Several annoying and misleading errors occurred in printing the estimates for this institution, found on pages 49 and 50, and in the report of this Board on the same, found on page 52 of this report. These errors have been corrected in copies of the preliminary report placed in the hands of the committees of the Legislature, and those placed in the hands of most of the members of the Legislature, but were discovered too late to be corrected in proper pages of this report, as that part was already in print.

On page 49, under current expenses, salaries, the fifth item should read “6 housekeepers at \$250—\$1,500 for 1885, \$1,500 for 1886.” Total under salaries should read “for 1885, \$11,645; for 1886, \$11,695.

On page 50, current expenses, table expenses should read :

	1885.	1886.
Board of 28 officers at \$1.50 per week }		
“ 200 girls at \$1.10 per week. }	\$13,624 00	
Board of 28 officers at \$1.50 per week }		
“ 250 girls at \$1.10 per week. }		\$16,484 00

On the same page, miscellaneous, an item was left out for each of the years 1885 and 1886 as follows: Medicines, instruments, etc., \$250; and estimates for each of these years should be increased by that amount, and should read for 1885, total, \$4,860; for 1886, \$4,860.

On page 52, in the comments of the Board, under special expenses, repairs for steam heating, etc., should read: Repairs for steam heating, \$2,600; additional work of covering pipes and boilers, \$500; deficiency in building and furnishing fifth cottage, \$3,000.

As these sums have been already used, the Board consider that the matter does not fall under their consideration.

*Some Statistics of State Prison, State House of Correction, Detroit House of Correction, Reform School, and Industrial Home for Girls, for the Years ending September 30, 1883, and September 30, 1884.*

INSTITUTIONS.	No. Sept. 30, 1882.		No. committed under State		No. escapes not recaptured.		No. deaths for same period.		No. escapes for same period.		No. Sept. 30, 1884.		No. committed for year ending		No. deaths for same period.		No. escapes for same period.		Cost per week per capita for year ending Sept. 30, 1883.		Cost per week per capita for year ending Sept. 30, 1884.		Total salaries of officers and employees for year ending Sept. 30, 1883.		Total salaries of officers and employees for year ending Sept. 30, 1884.	
	No. Sept. 30, 1882.		No. committed under State		No. escapes not recaptured.		No. deaths for same period.		No. escapes for same period.		No. Sept. 30, 1884.		No. committed for year ending		No. deaths for same period.		No. escapes for same period.		Cost per week per capita for year ending Sept. 30, 1883.		Cost per week per capita for year ending Sept. 30, 1884.		Total salaries of officers and employees for year ending Sept. 30, 1883.		Total salaries of officers and employees for year ending Sept. 30, 1884.	
Michigan State Prison...	635		61																							
State House of Correction and Reformatory	829		1,40																							
Detroit House of Correction	Male...	.....	.....																							
	Female...	.....	.....																							
	Total...	1557	21,25																							
Reform School.....	303		65																							
Industrial Home for Girls	83		141		1	*1	120	106	157	1	*1	4 77	3 40													

\* Not escapes not recaptured.

† Not reported.

‡ No. remaining Dec. 31, 1883.

§ No. remaining Jan. 1, 1883.

|| No. committed Jan. 1, 1883, to Dec. 31, 1883.

¶ No. deaths Jan. 1, 1883, to Dec. 31, 1883.

‡ No. escapes Jan. 1, 1883, to Dec. 31, 1883.



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PART VII.

STATE AGENCY.

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# STATE AGENCY.

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1. INTRODUCTORY.
2. ABSTRACT OF ANNUAL REPORTS FOR 1883.
3. ABSTRACT OF ANNUAL REPORTS FOR 1884.
4. NAMES AND POSTOFFICE ADDRESS OF AGENTS OF THE BOARD OF CORRECTIONS AND CHARITIES.



## **COUNTY AGENTS**

### **OF THE STATE BOARD OF CORRECTIONS AND CHARITIES.**

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The character and destiny of any people, state, or nation, depends largely upon the natural home and parental care of the children.

Neither individuals nor the State can, consistently with the best interests of the children under ordinary circumstances, take the place or assume the functions of the natural parents, and it is only when through death, misfortune, or crime these functions cannot be or are not properly performed that community and the State have not only the right, but the duty to interfere and see to it that by none of these circumstances shall the child be deprived of the proper nurture, instruction, support, and care necessary to fit him or her for a reputable and useful life.

It is with reference to these general principles, and to carry out this purpose in the case of juvenile offenders and dependents, that Michigan has wisely devised and established a State Public School for dependent children, and a system of County Agents, to take in some respects the place of those parents and natural guardians who, either from death, or mental or moral disqualifications, or from any other cause, have failed to perform their natural functions and duties in this regard.

This is only a very general statement of the work of County Agents.

They not only look after the homeless and houseless vagrants and dependents, and see that they find care and instruction, first at the State Public School, and afterwards are placed in good homes, where, under home influence and training, such as in their young lives they have perhaps never known before, they may develop into useful citizens, but it is theirs to perform a perhaps no less important duty in carefully investigating the case of juvenile offenders, tracing actions back to the motives, circumstances, and causes, and so fitting themselves to wisely advise with the court or magistrate as to the disposition to be made of the case.

Again, an important duty is to find suitable homes and employment for the boys and girls who have been placed in reformatories, when in the opinion of the Superintendents and of the Board of Control a longer stay in these institutions is unnecessary or would prove injurious to the child.

Of such children the agent is expected to keep careful watch and oversight, and to aid by kindly encouragement, counsel, and advice, so that, if possible, they shall develop into useful and worthy citizens.

The system is, we believe, peculiar to this State, and its influence for good is only limited by ability to secure wise, able, humane, and disinterested agents, who look not for present pecuniary compensation or reward, but are

interested in child-saving work as the surest and safest means of securing the growth and prosperity of the State, as well as the virtue and happiness of its citizens.

These agents are selected with great care, and solely with reference to their character, ability, and special fitness for the work.

The compensation, pecuniarily, is so small as to present no attractions to political dependents and office seekers, and those only are asked to assume the duties and responsibilities who are believed to be benevolent, charitable, virtuous, discreet, and wise counsellors and advisers of magistrates, parents, guardians, and children, and who will undertake and carry out this child-rescuing and child-saving work in the true spirit of the Master who "came to seek and to save."

In no county in this State where there is an agent can a child be accused of crime or arrested without being sure to receive such attention and assistance as to bring out all the true facts and circumstances attending the alleged offense, such counsel, advise, and assistance as will secure against a repetition, and place the child again in his or her home if such home be of proper character, and if not, then in the best substitute for the natural home to be found, even if that be a Reform School or an Industrial Home, until good habits and sufficient self-restraint are secured to warrant a more natural home under the wise supervision of the County Agent.

Experience has detected several defects in the law, which it is hoped will be remedied by the Legislature.

It has seemed to this Board that such changes in the law as would place a child after sentence to a reformatory in charge of the agent rather than of an ordinary officer would be wise, especially in the case of girls sentenced to the Industrial Home, and that for this purpose they should be clothed with power to act in the place of sheriffs.

It would also seem advisable to give these agents authority to seek homes for dependent children under town or county authorities. Many would thus no doubt find homes, without the expense and formality of being sent to and taken from the State Public School.

Again, it is desirable that the report of the County Agent should in all cases be attached to and form part of the commitment, thus effectually securing compliance with the law on the part of courts and magistrates, and informing the Superintendent of the reformatory of the facts leading to the commitment, and the parentage, habits, and surroundings of the child.

Several other amendments have been suggested to secure more uniform, effective, and harmonious action on the part of agents, entire sympathy and coöperation with magistrates, officers of reformatories, parents and guardians of those coming under their supervision, and of the Board of which they are the agents. Already three annual conferences of County Agents have been held with the State Board of Corrections and Charities with excellent results, and a temporary organization of such agents into a State association has been effected, from which much good is expected to result. The experience of each in dealing with and overcoming obstacles, in securing valuable and permanent results, placing and keeping children in good homes, watching over, encouraging, and aiding those released from reformatories, until stability of purpose and strength of character is secured sufficient for successfully resisting temptations to evil and thus good and honest citizenship secured, will thus become known to all. Each will be stimulated, encouraged, and strengthened for more earnest and more successful work.

Informal quarterly reports are made by agents to this Board, and annual reports with full statements of the work of the year.

In the case of arrests, quite full reports are usually given by the agents, relating the circumstances attending the offense, the history of the child, the disposition of the case, and the subsequent history of the child.

These are of great interest and value. A few of them only are given as samples, after the tabulated statements of statistics for each of the years 1883 and 1884. If space permitted, it would be interesting to give many more.

The history of each child placed in a home is carefully written out and a full record kept, and reports regularly made to the Superintendent of the school or reformatory from which the child was sent, as well as to this Board. These reports are of great interest and value, and in the changed lives, habits, and character of dependent, vagrant, abandoned, and even of criminal children, furnish abundant encouragement to faithful agents, and incite to more earnest and persevering efforts.

Abstract of Reports of County Agents of the Board of Corrections and Charities for the Year ending September 30, 1883.

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.			Children indentured during the year from a State institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	Sent to Reform School at Lansing or Industrial Home at Adrian.			
Alcona†	0	0									0	0	Chas. P. Reynolds.
Alpena	0	0									0	0	James J. Potter.
Allegan†	0	0									0	0	Stephen S. Stout.
Antrim	0	0									0	0	Rich'd W. Bagot.
Arenac	0	0									0	0	Geo. A. Laycraft.
Baraga	0	0									0	0	Edwin L. Mason.
Barry	10	0	5	3	2	0	1	5	0	5	4	18	C. H. Van Arman.
Bay	14	1	8	3	4	4	1	9	0	6	0	0	Albert Miller.
Benzie	0	0									1	7	Charles E. Bailey.
Berrien	3	0				0	1	3	0	0	0	8	Silas Ireland.
Branch	11	0	2	8	1	1	1	2	8	1	8	37	J. Clark Pierce.
Calhoun	19	1	0	9	10	7	6	10	0	10	1	25	A. O. Hyde.
Cass	0	0									1	1	Chas. Larzalere.
Charlevoix	0	0									0	0	John S. Dixon.
Cheboygan	1	0			1	1	1	0	0	1	0	0	Jacob Walton.
Chippewa*	0	0									0	0	E. T. Helcomb.
Clare	0	0									0	0	Wm. H. Faxon.
Clinton	9	1	4	3	3	3	2	7	0	3	4	14	
Crawford*													
Delta*													
Eaton	6	0	0	4	2	4	3	2	1	3	3	10	David B. Hale.
Emmet	0	0									0	0	Hiram Parker.
Genesee	14	3	3	6	8	11	4	6	0	11	3	10	R. W. Dullam.
Madwin*													
W. Traverse...	0	1	0	1	0	0	0	0	0	1	2	3	Edwin L. Sprague.

\* No agent in the county for 1883.  
† No report received at time of going to press.

## Abstracts of Reports of County Agents for 1883.—CONTINUED.

COUNTIES.	No. of Children arrested.		Character of the home of the CHILD.			Parents dead.		Disposition made of the Child.			Children indentured during the year from a State Institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT
	Boys.	Girls.	1.	2.	3.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	Sent to Reform School at Lansing or Industrial Home at Adrian.			
Gratiot.....	5	0	0	2	2	2	2	2	0	2	1	4	Joseph A. Guthrie.
Hillsdale.....	1	2	1	0	2	2	1	2	0	2	0	41	John W. Falley.
Houghton.....	0	0	0	0	1	1	1	1	0	0	0	0	Frank N. White.
Huron.....	0	1	0	0	1	1	1	1	0	0	0	0	Mark Carrington.
Ingham.....	7	0	0	0	7	0	4	4	0	2	0	0	James Johns.
Ionia.....	31	1	8	8	6	13	3	13	6	2	1	23	Benj. Covert.
Iosco.....	2	0	3	0	0	3	6	0	0	2	3	4	Benj. F. Smith.
Isabella.....	2	0	3	0	0	3	6	0	0	2	3	4	Simoon C. Brown.
Isla Koyal*.....	15	2	5	1	12	6	7	5	4	9	3	19	James O'Donnell.
Jackson.....	31	1	5	2	4	5	4	2	2	7	1	5	Jerome T. Cobb.
Kalamazoo.....	1	0	1	0	0	1	0	0	0	0	0	0	James Gracem.
Kalkaska.....	20	12	1	0	0	11	6	12	1	12	4	4	O. F. Hyde.
Kent.....	1	0	1	0	0	1	0	1	0	0	0	0	Geo. W. Orr.
Keweenaw.....	2	0	1	2	1	0	2	0	0	2	0	0	John N. Nicholas.
Lake.....	3	0	1	1	1	0	2	0	0	2	0	2	John B. Sutton.
Lapeer.....	0	0	0	0	0	0	0	0	0	0	1	3	William Gill.
Leelanaw.....	13	2	2	5	0	3	1	6	1	9	2	14	H. St. Russell.
Lenawee.....	1	0	1	1	0	0	0	0	0	1	0	1	Geo. F. Wilson.
Livingston.....	2	0	1	1	1	0	0	1	0	1	2	4	Thos. Dawson.
Mackinac*.....	17	2	4	8	7	7	2	10	6	3	3	9	Wesley B. Horton.
Macomb.....	0	0	0	0	0	0	0	0	0	0	0	0	F. O. Densell.
Manistee.....	9	2	6	4	1	1	0	10	0	0	4	4	H. E. Davis.
Manitou.....	0	0	0	0	0	0	0	0	0	0	11	34	I. H. McCollum.
Marquette.....	1	1	1	1	2	1	0	1	0	1	2	3	Lewis G. Palmer.
Mason.....	1	0	1	1	1	1	0	0	0	1	1	1	Jas. C. Townsend.
Meccoeta.....	1	0	1	1	1	1	0	0	0	1	1	1	G. W. A. Armitage.
Menominee*.....	1	0	1	1	1	1	0	0	0	1	1	0	R. C. Miller.
Midland.....	13	0	0	1	12	5	1	10	1	1	4	13	James Saw.
Miscaukee*.....	15	1	1	10	5	1	1	11	1	3	0	0	S. W. Peterson.
Monroe.....	14	7	5	12	4	4	4	12	2	1	7	17	Daniel C. Jacobs.
Montcalm.....	17	0	8	0	9	8	1	12	0	4	2	9	John E. Butler.
Montmorency*.....	1	1	1	1	0	0	2	0	0	2	1	3	D. M. Caldwell.
Muskegon.....	0	0	0	0	0	0	0	0	0	0	0	0	J. W. Croser.
Newaygo.....	0	0	0	0	0	0	0	0	0	0	0	0	Hosokiah Brown.
Oakland.....	1	1	1	1	0	0	2	0	0	2	1	4	M. S. Dickerson.
Oceana.....	0	0	0	0	0	0	0	0	0	0	0	0	Henry D. Post.
Ogemaw.....	0	0	0	0	0	0	0	0	0	0	0	0	Edward Kretze.
Ontonagon.....	0	0	0	0	0	0	0	0	0	0	0	0	Andrew L. Salm.
Oscoda.....	2	0	0	0	2	0	0	0	0	2	2	1	John Barter.
Oscoda*.....	0	0	0	0	0	0	0	0	0	0	0	0	W. M. Colwell.
Otsego.....	14	0	1	11	2	1	1	9	0	5	0	17	Cortez Ford.
Ottawa.....	0	0	0	0	0	0	0	0	0	0	0	0	Edward J. Doyle.
Presque Isle.....	0	0	0	0	0	0	0	0	0	0	0	0	Franklin Wells.
Roscommon.....	0	0	0	0	0	0	0	0	0	0	0	0	C. E. Selden.
Saginaw.....	64	11	19	53	23	21	24	65	44	12	0	11	Aaron VanAuben.
Sanilac*.....	0	0	0	0	0	0	0	0	0	0	0	7	James McMath.
Schoolcraft.....	2	0	1	1	0	0	1	1	0	1	0	8	Bradford Smith.
Shiawassee.....	17	7	9	10	5	5	2	15	6	10	0	3	Henry L. Devoe.
St. Clair.....	2	0	0	0	2	1	0	1	0	1	3	25	
St. Joseph.....	2	0	0	0	2	1	0	1	0	1	3	25	
Tuscola.....	2	0	0	0	2	2	0	0	0	2	5	11	
Van Buren.....	41	1	13	3	21	13	10	27	4	14	0	7	
Washtenaw.....	132	30	11	144	27	27	26	111	12	43	3	8	
Wayne.....	0	0	0	0	0	0	0	0	0	0	3	3	
Wexford.....	0	0	0	0	0	0	0	0	0	0	3	3	
	505	62	129	319	100	179	126	418	100	204	112	432	

\* No agent in the county for 1883.

† No report received at time of going to press.



## EXTRACTS FROM REPORTS OF COUNTY AGENTS FOR 1883.

## FROM AGENT OF BARRY COUNTY.

No. 1 is a bright and intelligent boy charged with arson. The wonder is that the boy should ever be charged with such an offense, but the facts seem to be conclusive as to the act, but nothing can be found indicating malice.

His parents are poor, his father a day laborer, but his home is a good one, far above the ordinary country home of people under similar pecuniary circumstances. No profanity and no drunkenness. He has been kept in school regularly, and is well advanced for a boy of his age. He was held for trial at the February term of the circuit court. He was remanded to his parents, under nominal bail, for good behavior.

I have looked after him since and find him doing well, and the chances are largely that he will make a good man and a respectable citizen, whereas if a severer course had been pursued he would have received a mark he never could have outgrown. This boy had never before been found guilty of any offense, not so much as to be counted a disobedient boy.

No. 2 and No. 4 are boys living in the city. They have been classed among bad boys for some time; giving to pilfering and generally bad conduct; truants at school.

Upon a charge of malicious trespass (which was for breaking the windows of a barn with stones) they pleaded guilty.

They were severely reprimanded by the court, and compelled to pay costs and damages, since which time I have heard no complaints of them.

No. 3 was with Nos. 2 and 4, charged with the same offense and suffered the same penalty. He, however, is rather an inoffensive boy, and probably was drawn into this by bad associations, and he has been a better boy since the occurrence.

Nos. 5 and 9 the same boy. His parents reside at a village, where he has a good home. His mother is a member of the Methodist church. He is kept regularly in Sunday school, and every effort has been made by his parents to make him a good boy.

The fault of his parents has been in a blindness to his misdeeds, from a tender regard to their only son.

His first offense was stealing a watch. This was put over to the circuit court, and before the term came around at which he was to be tried, he was tried on a charge of stealing a revolver and convicted. I reported and recommended his being sent to the State Reform School at Lansing, which was done. He is an active, bright boy, but is filled with the bad. He could not be allowed to run at large, and whether this course will improve him or not remains to be seen.

No. 6, a boy charged with defacing grave-stones. Resides at a village. His parents are foreigners. Home influences are bad. His father is an ignorant man, disposed, as might be expected from ignorance, to be tyrannical.

If the boy were as bad as the home, there is no doubt but that the State Reform School is the best place for him, but he is not, he is lawless, but inoffensive. With a good home he would make a good man. He may as it is. The circuit court remanded him to his parents under nominal bail for good behavior. I have heard no complaint of him since.

No. 7 has lived with a guardian or adopted father ever since he was two

years old. His mother was taken from an almshouse when she was a small girl, and she married a vagabond of a man, and a drunkard, who is the father of this boy. The boy has always given his guardian much trouble and anxiety, and his bad conduct has only been tolerated from the fact that he has no other home. He never would improve in school. Can hardly read or write. There is no material in him to make a man. Sent to the Reform School.

No. 8 was arrested for stealing a chicken and pleaded guilty. This seems to have been his conduct for some years past. I did not know there was such filthiness, squalidness, and wretchedness in Barry county, neither would I have believed it had I not met it in investigating this case.

The boy's mother is dead. His father is re-married. The boy for the last few years has been living with his sister and her husband. The boy, and also the family with whom he resides, are in very bad odor in the community where they live. The boy knows nothing of Sunday-school or day-school; is so ignorant that he could not tell the day of the week or of the month.

In this condition, the present is with him a dead letter and the future a blank. He is so filthy that a family who could improve him would not have him on their premises, and those who would harbor him would naturally be so base that they could do him no good. He was sent to the State Reform School upon recommendation. It is hard to say what will be the outcome.

No. 10 was sent to the State Reform School from Hillsdale county, and he was sent home to his parents, in this county, March 18, 1883, during good behavior. One of his many faults is stealing, which his father thinks is a birth mark. Be this as it may, the boy is evidently bad clear through, and I can see nothing but the prison before him. I made the boy, at his home, many visits, and had many conversations with his parents apart from him, but with no good results.

While the Bishop was at Hastings, I visited the boy with him, but it did no good. He could not be kept in school, was a frequenter of saloons, and was almost a vagrant, and he became so incorrigible that on June 25, last, we returned him to the State Reform School. He had a good home, and especially is this true of his mother.

#### CLINTON COUNTY.

No. 1. A colored boy; pleaded guilty to larceny; surroundings bad; has been an idler on our streets for years; naturally inclined to pilfer. Sent to State Reform School.

No. 2. Arrested for larceny. Pled guilty. Bad, rough, profane, unmanageable at home. Has been arrested before. Was sent to the Reform School.

No. 3. One of the worst girls I ever saw, bad every way. The whole family the worst kind of prostitutes. Sent to the Industrial Home for Girls at Adrian.

Nos. 5, 6, 7, 8, and 9. These boys (save one) are from families whose parents are merchants, physicians, and men of high standing.

The boys had organized themselves into a regular society, and had a place of rendezvous where they planned their deviltry.

They were caught in their depredations, arrested, pleaded guilty, but after a severe reprimand and a promise to do better and abandon their present course, they were discharged under suspended sentence.

*Indentured Children.*

No. 1 is a sweet, intelligent girl, contented, and well liked by her guardian.

No. 2. Since my visit to this boy he has gone without leave, and is now at work by the month in Oakland county; is nearly a man grown, and will earn his living anywhere, so we have concluded to let him go, and this is the mind of the guardian.

No. 6. I have called to see this girl three or four times. She is very smart, pretty, and has few equals in vocal or instrumental music. The guardian and wife have been very indulgent with her. She dresses very nicely. They have bought her a new piano, but of late she is a little saucy and provoking, and not as obedient as we desire. I think the nervousness of the lady of the house, and her poor health, is the cause of most of the trouble. We are trying to do all that we can for this case, and hope for the best.

No. 11. Very much liked, and a very smart, industrious boy. Was re-indentured to present guardian last November—a good change, former guardian a hard master.

## GENESEE COUNTY.

Nos. 1, 2, and 3. These three boys were arrested for larceny, but after a full inquiry into the case, I found that their crime was trifling and recommended their release.

No. 4. A boy 13 years of age, was arrested for larceny. Father gone, mother divorced; lost all control of the boy, who neglects his school and is very illy disposed. Sent to the Reform School on my recommendation.

No. 5. A boy 15 years of age. Was arrested for larceny from several merchants. Mother living, father dead. Naturally a smart boy, and having no permanent home, is a wanderer from place to place. Sent to the Reform School.

No. 10. Boy 11 years of age. Father and mother both living, but a divided home, poor, and associations poor. No education. Arrested for larceny. Sent to the Reform School.

No. 13. Boy 14 years of age. Arrested for burglary. He being very penitent and his home good, father and mother both living, I recommended that he be returned to his parents.

No. 17. Girl 15 years of age. Unfortunately for this girl, her father and mother are both dead, and she was living with her grandmother. Had a very good home, but grandmother had no control of the girl, who was enticed into bad company by those who were older than she, and considered that her only hope of redemption would be in a trial at the Industrial Home for Girls at Adrian.

## GRATIOT COUNTY.

No. 5. Boy 15 years of age. Was a good, hard-working boy, and a great help to his mother, until about four months ago, since which time he has got into bad company and is now disposed to take anything which he thinks he wants. Was arrested a short time since for stealing the watch of his employer. Was discharged on promise of good behavior and kept in same shop. Since detected in taking money from the drawer, and on my recommendation was sent to the Reform School.

## MACOMB COUNTY.

Have attended several cases of complaints for minor offenses, and in all cases recommended the return of children to parents or guardians.

Have obtained a good home for ———, returned from Reform School. Changed indentures of several put out from State Public School.

It is laborious and delicate work to keep some of these vagrants in even tolerable order, and to get them to appreciate the good will exercised in their behalf under the benevolent provisions of our State. I have visited several boys returned from the Reform School and from the State Public School, and reported to Superintendents of such institution.

## SAGINAW COUNTY.

In tendering this report, I wish also to give a few words of explanation as to my *modus operandi*.

Knowing the capacity of the reformatories, I have advised sentences accordingly, and have adopted means of punishment which work admirably, viz.:

*First*—In all petty cases (some of which ought never to come into court) to impose a fine sufficient to pay costs.

*Second*—When the accused is inclined to bad, and it was his first offense, to sentence him to the Reform School, but to withhold the commitment during good behavior, and in all cases a severe reprimand.

I am thoroughly satisfied that the work of investigation of home, surroundings, character, habits, etc., of the accused, is a work of itself, as some of these little criminals baffle the best of our detectives. In several cases I have spent a whole day and sometimes more in investigation, and have also discovered that these little fellows are cognizant of many burglaries, robberies, etc.

I have in the course of a year from 30 to 40 cases where no arrests have been made, when complaints are made to me by parents against their own children for being incorrigible, etc. In all these cases I find a good talk to both the parents and the child saves an arrest, and at the same time secures obedience from the child.

This, of course, is more than I am called upon to do, but thoroughly appreciating the good which can be done by the agent, I have striven to do what is just, and while spending fully three-fourths of my entire time to accomplish this end, I feel there are still many stones left unturned.

## SHIAWASSEE COUNTY.

During the year I have frequently visited all the children indentured from the State Public School and from the Reform School, and from the county poorhouse, in all seventeen, in this county.

In two cases it has been necessary to change guardians. One, a girl, left her guardian and came to me for protection. I found her a new home, where she remained until her guardian removed from the State, taking her with him as a member of his family. Five children have been indentured in the county from the State Public School during the year, and all so far doing well, and guardians and children satisfied.

Children indentured from poor families and from county poorhouses are all doing well except one. He was returned to the poorhouse for a short time, but has again been placed in a home and is now doing well.

Have been five arrests of children. Two discharged and returned to par-

ents; one for a serious crime, believed to be over sixteen years of age, as the weight of evidence seemed to prove, sent to the House of Correction at Ionia; and two sent to the Reform School at Lansing. [The agent making this report died in February, 1884.]

#### WAYNE COUNTY.

The work that I have been called upon to do during the past year exceeds that of any preceding year. When I undertook the care of juvenile offenders I supposed it might occupy an hour or two a week, or one or two days in a month at the most, in connection with the courts having charge of the cases brought before them from time to time.

But I soon found that in order to make my work efficient (after becoming familiar with the reputation of the accused, his associations, and the character of his home), in order to break up his associations and secure a permanent reform, time and care must be given of a supervisory character.

I soon became fully satisfied that my work would be worse than a failure without a firm, kind, and vigilant supervision of all those who had been placed under my care by the courts. Indifference, want of fidelity on my part would soon result in a spirit of contempt on the part of those who needed to learn the first lesson of obedience to law and order.

Hence, I made it of the first importance to become familiar with each child and his deportment. In this work I have had the assistance and hearty coöperation of parents, teachers, and friends, as well as the courts of justice and the officers of law and order. It soon became evident to me that in the work in behalf of children, the most of my work to be done was preventative rather than reformatory.

On the examination of cases sent to the House of Correction and Reform School, I found that many of them were from the bootblacks and newsboys of the city, consequently I gave the question "what shall be done for them?" careful attention, and sought earnestly to find the answer. Our thoroughfares were filled with what the newspapers call "gamin," but I found on examination that they were worthy the care of a true philanthropist, who sought not only their welfare and their future good, but the welfare and safety of the State.

I became as familiar with them as possible, not only on the public streets, but at the places where they assembled—the news-rooms of the various papers.

I sought in vain to have the printers controlling these papers adopt measures to reduce the confusion and disorder that prevailed among the boys to quiet and orderly deportment. I consulted with the best lawyers with regard to the legal question of a check upon their deportment to be placed in the municipal authority.

About this time, somewhat discouraged from the indifference manifested by men who stood high in moral and legal attainment, a complaint was made before the common council, and a request connected with it pertaining to the newsboys and bootblacks of the city, claiming them to be disorderly, and asking that they might be removed from the public streets and places of business. This was my opportunity. I at once called upon the prosecuting attorney, William C. Maybury, now congressman elect, my personal friend, with regard to the boys.

I did not deny that they needed reformation. I proposed to him to recognize them as little business men, who needed proper restraints and education, that they might conduct their business in a peaceable and satisfactory manner.



I said to him, "This question will come before you for advice to the common council, and when it is referred please give it your best thought, and see what can be done for them."

I said I would make them responsible to the mayor, that they should do business under a license judiciously, kindly, and considerately framed, and that each of them should wear a badge, with a number corresponding to the number on the record showing his license. I saw different members of the council and the mayor, explaining to them the plan and its object. In due time the ordinance was framed by the city attorney, passed by the common council, and approved by the mayor.

It was a proud day for the boys when they entered the mayor's office and were recognized by him as little business men, and a badge given to each which he regarded as his star of honor.

It was at once the popular measure, accepted and felt to be a success, the change was so great upon the public streets and places of business. Every boy felt that he was a marked character, a distinguished person, known to every policeman by his number, and responsible to the mayor for his deportment.

They were not all saints, for we have found many sinners among them, but the majority of them respected the law and governed their conduct according to the conditions of their license.

The law and order element has increased from year to year, until now the large majority of these little men are regarded by the citizens as energetic, honest, and fugal.

Their appearance upon the streets has been changed for the better. Many of them are cleanly in their appearance, respectful in their manner, and manly in their bearing.

The change in their character and behavior upon the streets may be seen in the numbers that have been sent to the Reform School from year to year from among them. At first five per cent per annum, it may be, were sent to the Reform School at Lansing, both for their own good and for the good of their own fraternity. The next year about two per cent, and the third year about one-half of one per cent, and this year only about one-seventeenth of one per cent have been sent to the State Reform School, so marked is the change for the better.

I had hoped much when I proposed this measure to the city attorney, but my hopes have been fully realized.

I have watched with anxious solicitude from the first, every indication of progress and improvement among the boys.

It has been such a charm for me that I frequently neglect my own business, and find myself among the boys checking this vice and encouraging that virtue, and I feel myself amply repaid for all my care and attention in their behalf.

I find in this branch of the work, looking towards the prevention of crime in children, that the more you do in their behalf the more you will find to do, and that it is an ever opening, widening field of moral labor.

It soon came to pass that children were brought to me by strangers, saying that they had heard that I took care of poor children, and as these children were homeless, friendless, and in many cases orphans, no one having a heart thrilling for suffering humanity could refuse to listen to their cry for help.

And now, as I look back over the years which have been devoted to this work, I find my greatest satisfaction and delight in this branch of my work.

There are to-day hundreds of children grown to be young men and young ladies, members of noble families, beloved as children to the manor born, who a few years ago were barefooted, ragged and dirty, destitute, and without means of support in this beautiful city. It has come to be a daily occurrence now to introduce all "booked" as desiring to adopt a little girl or boy, or to receive them as members of their family, to be brought up to unquestionable habits and an honorable life.

When I first commenced this branch of the work, the supply of children was greatly in excess of the demand for them, but now it is a rare thing to want a place to put out a worthy child. In general, I have many more places for children than children to meet the demand.

I do not attempt to keep track of all these children in their homes for any length of time, but only long enough to be sure that the work is well done and that both parties are satisfied.

I am extremely careful about placing the child in a doubtful home. Many of the most pleasant of my acquaintances are children who visit me with their adopted parents in my own house, feeling as much at home as those of my own kin. Those bound out by the State Public School at Coldwater are doing very well, and have excellent homes.

The question, "What is to be done with the girls at the Industrial Home at Adrain," is a more serious one than what shall be done with them before they are sent there.

So far as the management of the institution is concerned, the condition of the girls while there, their progress in their studies, and their manifest physical, intellectual, and moral condition, is quite satisfactory.

One would think to see them in their rooms, or gathered in their chapel, singing songs, repeating scripture, weeping in sympathy with you as you signify your friendship for them, that they were fully prepared to be returned to their homes and friends worthy of their care, or such homes as may welcome them as members. But we have not had experience enough yet to make any declarations as to what should or should not be done in their behalf in this regard. Careful thought, kindly care, and paternal waiting and watching under the guidance of infinite wisdom, will, we trust, solve this important problem.

One thing is sure, that women throughout the length and breadth of the land need reformation as much as these girls do—not in their moral character, but in their treatment of these erring ones. No one but mothers and sisters, or ladies, can perfect the work of reformation in these girls so well begun at the Industrial Home.

There is no longer any doubt about the reformation of the boys sent to the Reform School at Lansing. The experiment has become a certainty, a reality, boys are reformed by the hundred every year. Instructed in the rudiments of education and the principles of right living, they are manly in their deportment, upright in their conduct, polite in their manners, and grateful for the instruction received, and enter upon business with more assurance of success than many of the sons of rich men, and very many of them become useful and honorable citizens.

I should have said when I was speaking of the prevention of crime, that I found a school whose main gatherings were on the corners of the streets, and where the teachers were the older boys expelled from the public school on account of truancy or disorderly conduct. Many of those who were sent to the Reform School were from this community.

Anxious parents frequently called upon me, begging me to send their boys

to the Reform School, for they could not keep them in the public schools, but truancy was not a crime known to the laws, neither was disobedience to the rules of the school nor disorderly conduct in the school room known as such.

That something of a vigorous character should be done was evident. I frequently conversed with the Superintendent of Public Instruction upon the subject, whom I found to be in hearty sympathy with me, ready to do anything in his power to cure this growing evil.

It was proposed to have an ungraded school established as a part of the educational system of Detroit and other cities, where those boys who would not attend the graded schools, or who caused their teachers trouble while in the schools, should be sent.

It was worse than useless to expel boys from the public schools, thereby throwing them upon the public streets, and fitting them, by their corrupt associations and idle habits, to become criminals.

The Legislature being in session, a bill was prepared, and, with the assistance and endorsement of the Superintendent of Public Instruction and friends of the measure in all departments of the State government, it became a law. The Board of Education gave it their hearty support, and the school has been established. Already the graded schools feel its power for good. There is a change for the better manifest on the streets throughout the entire city.

In conclusion, allow me to say that I regard this whole work of the highest importance, and to it I have given my best thought and many years of earnest labor. It is a work that pays. Its beneficial results are not only felt by the children cared for, saving them from a life of crime and shame and fitting them for a life of usefulness, happiness, and honor, but the community at large is greatly benefited in every branch of social and political life.

But there is no one who receives so great a reward as he who feels that his feeble efforts in behalf of the suffering children of men have been blessed to their permanent good.

The following is a summary of a tabulated report of agent for Wayne county for the year ending September 30, 1883:

The total number of criminal cases in the various courts in the city, 172. For assault and battery, 18; disturbing the peace, 6; drunkenness, 3; malicious trespass, 22; vagrancy, 19; larceny, 104.

*Nationality.*—Jews, 2; Bohemians, 2; Canadian, 1; colored, 6; Scotch, 8; English, 9; American, 15; German, 43; French, 12; Irish, 76.

*Homes.*—Those having no homes, 5; bad homes, 7; good homes, 10; poor homes, 150.

*Parents.*—Father dead, 20; mother dead, 20; both living, 132.

*Disposition.*—Fined, 12; House of Correction, 11; Industrial Home for Girls at Adrian, 7; Reform School for Boys at Lansing, 14; released, 128.

The number of boys licensed as bootblacks and newsboys, 1,349; still in business, 1,092; attending school, 79; left the city, 18; licenses revoked, 14; sent to the Reform School, 2; died during the year, 2; in jail awaiting sentence, 2; 133 have been visited at their homes and their bad conduct corrected.



*Abstract of Reports of County Agents of the Board of Corrections and Charities for the Year ending September 30, 1884.*

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.			Children indentured during the year from a State institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	sent to Reform School at Lansing or Industrial Home at Adrian.			
Alcona.....	0	0	---	---	---	---	---	---	---	---	0	0	has, P. Reynolds.
Alpena.....	13	0	10	3	0	4	2	8	1	1	0	0	James J. Potter.
Allegan.....	3	3	1	2	3	0	1	4	0	2	0	5	Stephen S. Stout.
Antrim.....	0	0	---	---	---	---	---	---	---	---	0	0	Rich'd W. Bagot.
Arenac.....	0	0	---	---	---	---	---	---	---	---	0	0	Geo. A. Laycraft.
Baraga.....	0	0	---	---	---	---	---	---	---	---	0	0	Edwin I. Mason.
Barry.....	10	0	2	6	4	3	0	5	1	3	4	23	C. H. Van Arman.
Bay.....	28	0	9	8	9	4	5	18	0	8	0	7	Albert Miller.
Benzie.....	0	1	0	1	0	0	0	0	0	1	3	10	Charles E. Bailey.
Berrien.....	6	2	0	3	5	1	0	5	0	3	3	12	Silas Ireland.
Branch.....	5	1	0	4	2	1	1	1	0	5	11	50	J. Clark Pierce.
Calhoun.....	19	2	5	6	10	3	2	13	4	5	0	25	A. O. Hyde.
Cass.....	0	0	---	---	---	---	---	---	---	---	5	5	Chas. Larzalere.
Charlevoix.....	1	0	0	1	0	1	1	0	0	1	1	1	John S. Dixon.
Cheboygan.....	1	0	0	0	1	0	0	1	0	0	1	1	Jacob Walton.
Chippewa*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Clare.....	1	0	0	1	0	0	0	1	0	0	0	0	Wm. A. Carpenter.
Clinton.....	9	1	3	2	5	4	1	5	2	3	4	18	Wm. H. Faxon.
Crawford.....	0	0	---	---	---	---	---	---	---	---	0	0	J. O. Hadley.
Delta.....	0	0	---	---	---	---	---	---	---	---	0	0	Emil Glasser.
Eaton.....	13	1	1	7	6	4	3	8	1	5	2	12	David B. Hale.
Emmet.....	1	1	0	1	1	1	0	0	0	2	0	0	Hiram Parker.
Genesee.....	5	1	2	1	3	2	2	3	0	3	15	18	R. W. Dullam.
Gladwin*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
G. Traverse.....	0	0	---	---	---	---	---	---	---	---	21	24	Edwin L. Sprague.
Gratiot.....	4	1	0	0	5	4	0	1	0	4	6	6	Joseph A. Guthrie.
Hillsdale.....	9	0	0	9	0	4	5	3	0	6	7	39	John W. Falley.
Houghton†.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Huron.....	0	0	---	---	---	---	---	---	---	---	0	0	Mark Carrington.
Ingham.....	21	1	0	18	4	4	4	15	0	7	0	10	James Johns.
Ionia.....	5	0	1	3	1	3	0	4	0	1	10	34	Benj. Covert.
Iosco*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Isabella.....	0	0	0	0	0	0	0	0	0	0	0	4	Simeon C. Brown.
Isle Royal*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Jackson.....	12	1	2	7	4	5	5	2	0	11	7	18	James O'Donnell.
Kalamazoo.....	7	6	2	4	7	6	7	3	1	9	0	10	Jerome T. Cobb.
Kalkaska.....	0	0	---	---	---	---	---	---	---	---	0	0	James Greacen.
Kent.....	44	6	15	13	22	12	6	30	4	19	5	21	Chas. C. Howell.
Keweenaw.....	2	0	0	1	1	1	0	1	1	0	0	0	Geo. W. Orr.
Lake.....	0	1	0	0	1	0	0	1	0	0	0	3	John N. Nicholson.
Lapeer.....	0	0	---	---	---	---	---	---	---	---	0	0	John B. Sutton.
Leelanaw.....	0	0	---	---	---	---	---	---	---	---	9	8	William Gill.
Lenawee.....	23	2	10	9	6	3	3	19	16	5	8	24	H. S. Russell.
Livingston.....	7	0	0	1	6	2	2	2	0	5	5	7	Geo. E. Waters.
Mackinac*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Macomb.....	6	1	1	3	3	2	1	2	0	5	1	6	Thos. Dawson.
Manistee.....	16	2	2	11	5	4	3	6	7	5	4	4	Wesley B. Horton.
Manitou.....	0	0	---	---	---	---	---	---	---	---	0	0	F. O'Donnell.
Marquette.....	21	0	10	9	2	2	1	15	4	2	0	0	H. E. Davis.
Mason.....	0	0	---	---	---	---	---	---	---	---	10	32	J. H. McCullum.
Mecosta.....	3	1	0	2	2	3	0	2	0	2	8	11	Lewis G. Palmer.
Menominee*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Midland.....	1	0	0	0	1	0	0	0	1	0	0	0	Jas. C. Townsend.
Missaukee*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Monroe.....	6	1	0	5	2	0	1	4	0	3	4	14	G. W. A. Armitage.
Montcalm.....	8	2	1	8	1	2	2	5	0	5	0	0	R. C. Miller.
Montmorency*.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Muskegon.....	4	5	1	6	2	3	1	2	0	7	10	19	James Snow.
Newaygo.....	4	1	3	1	1	3	0	2	0	3	0	6	J. H. Standish.

\* No agent prior to Sept 30 for 1884.

† No report received before going to press.

*Abstracts of Reports of County Agents for 1884.—CONTINUED.*

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.		Children indentured during the year from a State Institution.	Number of different indentured children visited once or more by the County Agents during the year	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.			
Oakland.....	13	9	7	0	6	2	2	13	0	0	8	Daniel C. Jacobs.
Oceana.....	1	1	0	1	1	1	2	0	0	0	5	John H. Butler.
Ogemaw.....	0	0	...	...	...	...	...	...	...	0	0	D. M. Caldwell.
Ontonagon†.	...	...	...	...	...	...	...	...	...	...	...	J. W. Crozier.
Oscoda.....	0	0	...	...	...	...	...	...	...	6	11	Hezekiah Brown.
Oscoda.....	0	0	...	...	...	...	...	...	...	2	2	William H. Niles.
Oshtemo.....	0	1	0	0	1	0	0	1	...	8	10	E. S. Dickerson.
Otsego.....	8	1	0	5	4	3	1	6	...	1	4	Henry D. Post.
Presque Isle.	0	0	...	...	...	...	...	...	...	0	0	Edward Evance.
Roscommon†.	...	...	...	...	...	...	...	...	...	...	...	Andrew L. Zahn.
Saginaw.....	79	11	22	41	27	20	24	63	1	2	7	John Barter.
Kalamazoo*.	...	...	...	...	...	...	...	...	...	...	...	...
Schroeder†.	...	...	...	...	...	...	...	...	...	...	...	...
Shiawassee...	1	1	0	1	1	0	0	2	...	3	14	H. B. Gates.
St. Clair.....	12	1	6	2	5	4	2	5	...	2	4	Edward J. Doyle.
St. Joseph....	3	0	0	2	1	1	0	1	...	17	24	Franklin Wells.
Tuscola.....	2	0	0	0	2	0	1	1	...	1	3	W. C. Buchanan.
Van Buren....	0	0	...	...	...	...	...	...	...	0	8	Aaron Van Aken.
Washtenaw...	20	0	2	5	6	8	3	16	...	7	19	James McMahon.
Wayne.....	100	20	22	0	167	48	21	118	...	3	14	Bradford Smith.
Wexford.....	0	0	...	...	...	...	...	...	...	1	2	Henry I. Devoe.
	324	40	147	204	255	178	115	417	...	225		

\* No agent prior to Sept. 30 for 1884.

† No report received before going to press.

## EXTRACTS FROM THE REPORTS OF COUNTY AGENTS FOR THE YEAR 1884.

## FROM THE AGENT OF BARRY COUNTY.

No. 2. A very bad and ungovernable boy. His father is dead, and he holds his mother in defiance. The boy has many bad habits, and had been once before arrested. For the good of the community, I recommended that he be sent to the Reform School at Lansing, which was done.

No. 4, 5, and 6. These boys were arrested on a very slim charge. I think it was done for the convenience of the parents, who were making arrangements to separate and wanted their children out of the way. They are all good boys, intelligent, and of good moral principles. I advised that they be remanded to their parents, and gave the father some hints as to his duty to his family and to society. As I have heard nothing from them since, I think he has followed the suggestions.

No. 7. A girl with good ability and fair education, but she has a bad mother. She is now with friends who are exercising a good influence over her.

No. 9. A very bad boy. Is now serving out a sentence in Ionia. He will probably be convicted of the present charge when he returns from prison.

*Indentured Children.*

No. 2. Boy. Doing well, with a want of some more discipline, which he will undoubtedly get. His guardian is very kind to him.

No. 5. Boy. Has improved very much during the last year, and is going to make a good man.

No. 7. Boy. Changed his guardian in May last. He is doing well; is a good, economical boy.

No. 8. Doing nicely.

No. 10. Girl. Her condition could not be improved.

No. 12. The girl has one of the best of homes, and is perfectly contented.

All the children indentured in Barry county at present have good homes, are well clothed, and well kept in school, and are generally in attendance at church and Sabbath-school.

## BAY COUNTY.

I will say that the more experience I have with the law under which I am called to act, the better I am satisfied with the wisdom of its provisions for the prevention of pauperism and crime. The State Public School at Coldwater is a noble institution, well worthy of the State which established and maintains it for the purpose of educating and also furnishing suitable homes for its indigent children, fitting them to become useful members of society instead of allowing them to be contaminated by the baleful influences of the poorhouse.

If the agents for the several counties perform their duties faithfully, much good may be done by placing the children in suitable homes, but with the greatest care mistakes will sometimes be made. When applications are made for children which I can recommend, I advise the applicants by all means to visit the school and make their own selection. That course almost invariably gives better satisfaction than any selection that could be made by others for them.

We have instances in this county where the affection between the guardian and the child is as great as could exist between parent and child.

The Reform School at Lansing is doing a good work, and I think its usefulness increases as those in charge gather knowledge of the dispositions of the inmates by their long experience in coming in contact with different phases of human nature.

The practice of granting leave of absence to those deemed worthy to receive it is generally working well in this county. Of course some mistakes are made, but they usually occur more through the recommendation of the County Agent, who is importuned by the parents, than through any lack of judgment on the part of the Superintendent.

Some boys will do no good, place them where you will, while others will arise and assert their manhood under the most depressing circumstances. One boy, released some time ago, has had several situations but does not fill the bill in any of them, while another, whom I have had frequent opportunities of observing, is so faithful and reliable in the performance of his duties that greater trust and confidence is placed in him by his employer than is usually accorded by a father to a son of the same age.

A few days ago an inmate of the school was released to live with a gardener of this vicinity who was requested to meet the boy at the depot. The boy is 16 years old, and large for his age. When the train arrived, the gardener

passed a young gentlemen as he came on board and inquired if a boy had come from Lansing on the train, and was told that he had. The young gentleman he had passed in coming on board was that boy, but his appearance and gentlemanly deportment was such as to have deceived not only the gardener, but also the railroad employés, nor has anything in his conduct since occurred to change the impression made by his first appearance.

I have had but little experience with the Industrial School for Girls at Adrian; but two girls have been sent there from this county. But they must be doing a good work there, for one of the girls above referred to was one of the worst specimens of humanity I ever saw of her age, but in conversing with the lady superintendent after she had been in the institution a few months, she said they were going to make a good woman of her, and if they do they will certainly have done a great as well as a good work.

GENESEE COUNTY.

No. of boys arrested and sent to the Reform School during the year 1884..	3
“ “ “ “ remanded to their parents.....	2
“ “ placed in homes in this county.....	7
“ “ from State Public School in this county.....	8
Died in the school and body returned for burial here.....	1
No. of children indentured in this county.....	13
Ran away from guardian to Canada.....	1
No. sent to Industrial home for Girls at Adrian.....	1

I have visited all the indentured children residing in the county personally, and had private interviews with them, and they all seem to be liked by their guardians, and to be doing well.

You will perceive that the number attending school is not quite up to the average. I have inquired into the cause of this, and find that in most cases the excuses are reasonable. Some are instructed at home and some are too young to go to distant school-houses, and with regard to a few, it is just impossible to instil learning into their brains.

KALAMAZOO COUNTY.

No. 2. Reputable parents. Arrested. Bright boy; first offense. Had not been very carefully trained, and, influenced by bad associations of his own choosing, he got into trouble. Have heard of no waywardness since.

No. 3. A Hollander, without any education whatever, without a mother, and a very poor home. There seemed to be no prospect of improvement if left to his own sweet will.

No. 4. A girl, with a drunken father and no mother. Had been left to shift for herself until she finally drifted into the poorhouse. Having little mental strength, her case seemed to be one for which the act for the disposition of juvenile offenders seemed intended.

No. 6. The father of this girl had abandoned his family. The mother was incapable of controlling her. By nature bold, and with bad associations of her own seeking she, though provided with a good home, seemed determined on going to destruction.

No. 7. A girl. Every way bad. A drunken father, no mother. Chewed tobacco like a veteran. Had been in a dozen different homes within a year. To know her was to dismiss her.

No. 14. A bright boy, 15 years of age, of industrious habits. Was charged

with a heinous offense, which he admitted. Knew little of good associations, and was clearly a case that came to grief for want of a good home.

• MARQUETTE COUNTY.

No. 1. Is a bad boy. Has been arrested before. His parents are Irish people, quite respectable of their condition. Could not, or rather did not, look after their boy. He was guilty of the charge, and had done the same thing before. I thought he had better be sent to Lansing Reform School, but his father promised to send him out of the city for two or three months to work, and then to take care of him. With the understanding that if the boy was again arrested he would be sent to Lansing, he was placed in charge of his parents. And I may say that up to this time the boy has behaved very well.

No. 5. Is an orphan boy, but has older brothers and sisters. His guardian, an excellent man, and a man of wealth, gave him a good home. Tried to have him attend school, but he did not succeed in this. The boy began to steal money a year before his arrest, but his guardian hoped to cure him of stealing, and no complaint was made. It appeared, however, that the boy could not be controlled. Complaint was made, and it seemed the best thing to send him to the Reform School at Lansing.

No. 6. Is a boy, who upon trial by jury was not found guilty of larceny, but was undoubtedly guilty. He has a good father, but I think his mother concealed the article stolen. The same charge was made against him a year ago, but as he was not convicted he was of course discharged.

Nos. 7, 8, 9, 10, and 11. Boys. Were arrested for stealing charcoal from "Iron Cliff mines," and were guilty of it, and so were about 50 other boys. These 5 boys live in a locality that is famous for everything bad. They learn deviltry from their parents. The agent of the Iron Cliff mine did not want to have the boys sentenced this time, and they were released with the understanding that for the next offense both the parents and the boys would be severely dealt with.

No. 14. Is a born thief, and belongs to a family of thieves. Has attended school very little. Spent most of his time upon the streets. Has been in numerous scrapes, and was arrested once before. The best thing for this boy was to send him to the Reform School at Lansing.

Many more juveniles were arrested during the year who were not reported to me. Some of the magistrates do not seem to think it worth while to report, and some newly elected justices are not informed of their duty in this respect.

As to securing homes for children from the State Public School, I make no special effort, because I do not think this a good region in which to bring up such children. The streets are full of children of very bad character. The foreign element, as you know, is very large, and they do not take care of their children as a general rule. There is no such thing as what is called the country. The children all live in towns and cities, and it is certainly a very undesirable region in which to bring up a boy. With girls it is somewhat different.

MONROE COUNTY.

In case of arrested children it is the same old story—parents generally more to blame than the children.

I have endeavored to give each case a faithful examination, and then to

advise as should, on the whole, seem best for the future well-being of the child.

As a general thing, the children introduced into the county from the State institutions are doing well, have good homes, and are liked by their guardians. One of these guardians said on my visit: "I never had any children of my own, but if real parents love their children better than I do this adopted one their love must be very great indeed."

Many of these guardians who adopt these children are entitled to great credit for their patient and persevering efforts for their improvement, in overcoming faults growing out of early neglect and often arising from inherited tendencies.

#### ST. JOSEPH COUNTY.

The number of arrests have not been large. Many complaints are made, and after investigation by me, and report to the justice, they are disposed of without arrest and so not reported.

In less than a year seventeen children have been placed in homes in this county. I find great care necessary in selecting homes and guardians, as many applications are made where I am satisfied the child is wanted to save expense of hiring, and no such applications received a favorable endorsement. The amount of work required of a faithful agent, and the small compensation allowed, make the work truly a labor of love. The law should be amended so that in counties where many children are placed, reasonable compensation may be given.

#### WAYNE COUNTY.

Such full extracts were made from the report for 1883 that we can not give with the same fullness from that of 1884. We give a few:

My faith in the law as executed by the Board in the care of juvenile offenders has increased from year to year until I have become fully satisfied that executed according to the intent of its author, the late Gov. J. J. Bagley, it will prove of lasting benefit, not only to the many erring children, but to the State at large. Whosoever undertakes its execution must take in the full spirit and intent—the prevention of crime and the saving of children from evil influences and surroundings.

To accomplish this, the noblest work in which a man can be engaged, requires vigilant care, untiring effort, and inexhaustable patience. \* \*

The ungraded school, under the management and control of the Board of Education, assisted by police officers detailed for the purpose, is doing a most excellent work. The wisest and best members of the Board of Education have given to it their time and best thoughts. \* \* \*

#### *Leave of Absence.*

Many boys are now returned to the city and county by the Superintendent of the State Reform School on leave of absence. When in the opinion of the Board of Control of the Reform School a boy is sufficiently reformed to be trusted under favorable circumstances, the County Agent is advised, and if a good home can be found, either with relatives or strangers, he is sent to the County Agent and placed by him in such home, and he exercises over him a kindly but watchful care.

Once in two months all these boys in the county are called together to meet



the Superintendent of the Reform School and the County Agent, and while this imposes much work and care upon both the Superintendent of the Reform School and the County Agent, the results, thus far, more than justify the trouble, labor, and expense. Most of the boys so placed are doing well, and are fairly on the road to respectable citizenship and permanent usefulness. A few, of course, fall again and have to be returned to the Reform School.

*Children Indentured from State Institutions.*

The work and duties of the County Agent in this department are very important. It requires great care and tact on his part to so conduct matters as to make himself a welcome guest to both guardians and children. He must win the confidence of the guardian and the affection of the child or his work will prove a failure. Great discretion is essential in selecting the proper child for the home offered, and when mistakes are made, or circumstances have changed, in reclaiming children and replacing them in other homes, and the work calls for great prudence, patience, perseverance, and wisdom.

*Summary and comparative Statement of Reports of Agents for the year ending Sept. 30, for the years 1881, 1882, 1883, and 1884.*

	1881.		1882.		1883.		1884.		Total.	Total.	Total.	Total.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	1881.	1882.	1883.	1884.
Reported arrests.....	436	36	607	93	598	82	624	80	472	700	680	704
“ discharged or returned to parents.....									358	436	416	417
“ fled.....									67	113	100	91
“ sent to Reform School or Industrial Home.....									130	244	207	248
“ from good homes.....									104	114	121	147
“ “ fair “.....									183	.....	319	204
“ “ very poor or bad homes, or none.....									483	468	112	355
“ father dead.....									117	161	182	178
“ mother dead.....									71	105	128	115
“ indentured from State Public School, Reform School, and Industrial Home.....									72	167	113	225
Reported different children indentured from State Institutions visited one or more times by the County Agent during the year.....									206	388	436	632

While each indentured child, and each boy returned from the Reform School, and each girl returned from the Industrial Home, is generally visited several times during the year, but one visit is reported to this Board, as that is all the law requires and all the agent can receive any compensation for.

The County Agents also aid in securing homes for many children from the poorhouses and from the streets without sending them to the State Public School, and visit them in their homes, but as this is outside of the requirements of law, and a work of love for which no pecuniary charge is made, nothing of this appears in the report.

**NAMES and postoffice addresses of the County Agents of the State Board of Corrections and Charities.**

COUNTIES.	NAMES.	POSTOFFICE.
Alcona .....	Charles P. Reynolds.....	Harrisville.
Alpena .....	James J. Potter.....	Alpena.
Allegan .....	Stephen S. Stout.....	Cheshire.
Antrim .....	Richard W. Bagot.....	Elk Rapids.
Arenac .....	G. A. Laycroft.....	Saganung.
Baraga .....	Edwin L. Mason.....	L'Anse.
Barry .....	C. H. Van Arman.....	Hastings.
Bay .....	Albert Miller.....	Bay City.
Benzie .....	W. A. Betts.....	Benzonia.
Berrien .....	Silas Ireland.....	Summerville.
Branch .....	J. Clark Pierce.....	Coldwater.
Calhoun .....	A. O. Hyde .....	Marshall.
Cass.....	Charles Larzelere.....	Dowagiac.
Charlevoix.....	John S. Dixon.....	Charlevoix.
Cheboygan .....	Jacob Walton.....	Cheboygan.
* Chippewa.		
Clare.....	W. A. Carpenter.....	Farwell.
Clinton.....	Wm. H. Faxon.....	Ovid.
Crawford .....	J. O. Hadley.....	Grayling.
Delta .....	Emil Glasser.....	Escanaba.
Eaton.....	David B. Hale .....	Eaton Rapids.
Emmet.....	Hiram Parker.....	Petoskey.
Genesee.....	R. W. Dullam.....	Flint.
Gladwin .....	R. K. Finch .....	Gladwin.
Grand Traverse.....	Edwin L. Sprague.....	Traverse City.
Gratiot .....	Joseph A. Guthrie.....	Beebe.
Hillsdale .....	John W. Falley .....	Hillsdale.
* Houghton.		
Huron.....	Mark Carrington.....	Port Austin.
Ingham .....	James Johns.....	Lansing.
Ionia.....	Benjamin Covert.....	Ionia.
* Iosco.		
Isabella .....	Simeon C. Brown.....	Mt. Pleasant.
* Isle Royale.		
Jackson.....	Frederick A. Kennedy.....	Jackson.
Kalamazoo.....	Jerome T. Cobb.....	Schoolcraft.
Kalkaska.....	James Greacen.....	Excelsior.
Kent.....	Charles C. Howell.....	Grand Rapids.
Keweenaw.....	George W. Orr.....	Central Mine.
Lake .....	John N. Nicholson.....	Baldwin.
Lapeer.....	John B. Sutton.....	Lapeer.
Leelanaw .....	William Gill.....	Northport.
Lenawee .....	Hartwell S. Russell.....	Adrian.
Livingston .....	George F. Waters.....	Howell.
Mackinac.....	Jay Bassett .....	St. Ignace.
Macomb.....	Thomas Dawson.....	Memphis.
Manistee .....	Wesley B. Horton.....	Manistee.
Manitou.....	F. O'Donnell .....	St. James.
Marquette.....	Edward B. Anthony.....	Negaunee.
Mason .....	J. H. McCollum.....	Ludington.
Mecosta .....	James P. Mosher.....	Big Rapids.
* Menominee.		
Midland.....	J. C. Townsend .....	Midland.
* Missaukee.		
Monroe .....	George W. A. Armitage.....	Monroe.
Montcalm .....	Richard C. Miller.....	Greenville.
* Montmorency.		
Muskegon.....	James Snow .....	Muskegon.

\* No agent at present.



## NAMES.—CONCLUDED.

COUNTIES.	NAMES.	POSTOFFICE.
Newaygo.....	Samuel W. Peterson.....	Lake.
Oakland.....	Daniel C. Jacokes.....	Pontiac.
Oceana.....	John R. Butler.....	Hart.
Ogemaw.....	D. M. Caldwell.....	Beaver Lake.
Ontonagon.....	J. W. Crozer.....	Ontonagon.
Osceola.....	Hezekiah Brown.....	Evart.
Oscoda.....	W. H. Niles.....	Grayling, Crawford Co.
Otsego.....	E. S. Dickinson.....	Gaylord.
Ottawa.....	Henry D. Post.....	Holland City.
Presque Isle.....	Edward Erskine.....	Rogers City.
Roscommon.....	Andrew L. Zahm.....	Roscommon.
Saginaw.....	John Barter.....	South Saginaw.
Sanilac.....	A. M. Oldfield.....	Lexington.
* Schoolcraft.		
Shiawassee.....	H. B. Gates.....	Owosso.
St. Clair.....	Edward J. Doyle.....	Capac.
St. Joseph.....	Franklin Wells.....	Constantine.
Tuscola.....	W. C. Buchanan.....	Caro.
Van Buren.....	Aaron Van Auken.....	Paw Paw.
* Washtenaw		
Wayne.....	Bradford Smith.....	Detroit.
Wexford.....	Henry I. Devoe.....	Sherman.

\* No agent at present.



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PART VIII.

STATE CHARITABLE INSTITUTIONS.

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# STATE CHARITABLE INSTITUTIONS.

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- 1. STATE PUBLIC SCHOOL, . . . . . Coldwater.
- 2. MICHIGAN ASYLUM FOR THE INSANE, . . . . . Kalamazoo.
- 3. EASTERN MICHIGAN ASYLUM FOR THE INSANE, . . . Pontiac.
- 4. NORTHERN ASYLUM FOR THE INSANE, . . . . . Traverse City.
- 5. INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB, Flint.
- 6. SCHOOL FOR THE BLIND, . . . . . Lansing.
- 7. STATISTICAL TABLES.



## THE STATE PUBLIC SCHOOL.

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Since the publication of the biennial report of this Board, the State Public School for Dependent Children has increased in reputation for good works both at home and abroad.

The Superintendent now thinks he can provide for all dependent children that may be sent from the several counties of the State, and if good homes can be provided for them as readily in the future as they have lately, there seems to be no good reason to apprehend that he will fail to fulfill his promise.

The State Public School is not an asylum nor a home, nor yet even a training school. It is rather a wayfarers' lodge for dependent children, where they are put in condition to be received into respectable homes and receive the advantages of home life. Their habits, morals, and physical condition generally need correcting. Perhaps as much as anything, they need an opportunity to forget bad associations and the unfortunate condition of their previous environment. A longer residence in a public institution than is necessary to accomplish these results is confessedly detrimental.

The zeal shown of late by the officers of the school and by the County Agents of this Board is worthy of high commendation, and if persisted in will solve the question of child saving for the State of Michigan.

And we do not forget that the heads of families who receive these children and bring them up to honorable manhood and womanhood have their share of responsibility and deserve great praise.

It plainly appears that only such children should be received into the school as can probably, after the work of the school has been done, be placed in good homes or under proper guardianship.

Feeble-minded children, those who are incorrigible, and children otherwise defective in any great degree, should be provided for elsewhere. It should not, however, be too readily concluded that a child is incorrigible or too dull to be permanently benefited by the usual course pursued by the school, but at the same time due regard should be had to the influence such child will exert upon its companions, and if such influence is bad and cannot be counteracted, it is sufficient reason for exclusion.

Since the last report 4 acres of land adjoining the school have been purchased at a cost of \$600, and a farm of 30 acres not adjoining, but near the school, at a cost of \$3,000.

A very serviceable hospital has been built and furnished at a cost of about \$7,000. It is too near, however, to the other buildings, as the difficulty in keeping the children at a safe distance from it while recently occupied with some cases of diphtheria demonstrated.

[For previous appropriations, general statistics, and financial statement, see pages 67 and 68 of this report.]

# THE ASYLUMS FOR THE INSANE.

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## THE MICHIGAN ASYLUM FOR THE INSANE.

During the biennial period the exterior front walls of the female department have been painted and tuck-pointed. An appropriation of \$3,100 was made by the last Legislature for this purpose. The appearance of the building has been very much improved, and the work promises to be permanent.

An infirmary has been erected in connection with the female department 82 x 32, with projections on the north and south. The building is two stories with basement, and is connected to the north wing by a corridor 15x30 feet, with an entrance from the main building on each floor. It has a capacity for twenty-four patients. The appointments of the building, the heating and ventilating, are very satisfactory. The wards are more like a general hospital than halls for the treatment of the insane. The upper story is the infirmary proper, where those suffering from acute and chronic forms of disease are treated, while the lower story is used for epileptics and old ladies requiring constant supervision. One of the features of these wards is the open-fire ventilating grate. Each hall is furnished with two arranged for ventilating and admitting warm, fresh air. It is generally thought that the fire place is one of the most effectual means of ventilating dwellings. In addition, the infirmary has the heating apparatus usually employed in institutions. Aside from the advantages above mentioned, fire in the grate adds cheer to the hall, and is especially useful in spring and summer when a general distribution of heat throughout the house is not required. The institution has now facilities for nursing and caring for the sick in accordance with the most approved methods.

A cement walk connecting the buildings and extending to the porter's lodge, a distance of about three thousand feet, has been laid. The walk is six feet wide, laid in slabs resembling flagging, and constructed of the best Portland cement. It has now been laid one year and shows no evidence of being acted upon unfavorably by the weather. While the outlay has been much greater than for a plank walk, it is likely to prove permanent and in the end is much cheaper and better. The grounds have been further improved during the biennial period. Considerable grading has been done and shrubbery been added. In executing the work, the labor of patients has been utilized under intelligent supervision. By accomplishing something each year, it is thought the surroundings of the asylum will eventually become very attractive.

The halls have received the attention usually given them each year. Several have been painted and thoroughly renovated. The gutters have been repaired, the cornices and window frames painted and sanded. In order to keep the walls bright and cheerful, and the building and all the fixtures in a good state of repair, a large yearly expenditure is required.

The cottage has been a great comfort to many of our quiet and convalescent



patients. One year ago what was designed as a porter's lodge was fitted up and furnished with all the appliances for housekeeping, and five patients with an attendant were transferred to it, where they have since resided. It gives us pleasure to say that the plan has worked very satisfactorily. The inmates of the cottage enjoy life much; tea parties are given for the benefit of patients selected from nearly all the wards. Those patients who enjoy the liberty of the grounds make this a stopping place, which serves to divert their minds and adds a feature of home life not hitherto experienced.

Great effort has been made to keep patients occupied, and during the summer months, much in the open air. A large porportion of male patients, able and willing, have been employed on the farm, grounds, and in the garden. Female patients have assisted in repairing and making of garments, in work of the halls, in the kitchen, and also in the laundry.

The general feeling is that occupation constitutes one of the best aids to treatment, and it is a matter of regret that more facilities are not open suitable to the varying conditions of our patients during all seasons. In caring for the insane, the tendency of the age is not so much to repress morbid action as to direct it into more healthy channels.

[For previous appropriations, general statistics, and financial statement, see pages 55 and 56 of this report.]

#### EASTERN MICHIGAN ASYLUM.

August 14, 1884, visited the Eastern Michigan Asylum at Pontiac. The overcrowding still continues to grow. It is a serious problem as to what shall be done. The new asylum at Traverse City will not be completed under a year, and the prospects are that all three will be very soon full. What next?

The asylum was found in all its parts in complete order. The use of labor for those inmates who were able to work, and plenty of out-door exercise, are continuing to show their good effects. The patients rest better, are more quiet when indoors, and seem to be strengthened physically and mentally. The Superintendent's heart is in his work; his work is incessant, the mental strain very great, and yet he is energetic and hopeful. The members of this Board desire, in this connection, to express their heartfelt sympathy in the great loss occasioned by the recent death of a child bright and promising and lovable in a marked degree.

The grounds are steadily improving and in good time will be very beautiful.

The Board of Managers ask for \$30,000 for two hospitals, and we have reported to the Board of Managers our approval of the same.

We believe that the asylum is well managed, and all that experience and skill and ceaseless vigilance can suggest or do is being done for the comfort and restoration of its patients. The removal of some to be provided for at the new asylum at Ionia and others at Traverse City will aid much.

[For previous appropriations, general statistics, and financial statement, see pages 58 and 59 of this report.]

#### NORTHERN ASYLUM FOR INSANE AT TRAVERSE CITY.

This institution is not yet completed or furnished. For general statements of present situation, amonnt required to finish and furnish the same for the reception of patients, see pages 36-41 of this report.

## MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB.

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This is one of the oldest of the State institutions, having been in operation over 30 years. During the earlier period of its history, its affairs were under the direction of trustees having charge also of the asylum for the insane at Kalamazoo. In 1857 this connection was severed, and the two institutions were placed under distinct Boards of Trustees. The unusual and ill advised association of the blind with the deaf and dumb for educational purposes, however, continued until the establishment of the Michigan School for the Blind in 1881.

At this institution all deaf and dumb persons residing in this State, who are of suitable age and capacity for receiving instruction, are entitled to board and tuition free of charge. To those who are unable to provide themselves with suitable clothing and to meet the other necessary expenses of attending school at the institution, the trustees are empowered to extend aid to the extent of \$40 per annum.

County superintendents of the poor are required by law to extend the advantages of the institution to all deaf mutes of the dependent class who are of suitable age and capacity. By special statutory provision, the trustees are annually furnished with the names, age, and residence of the deaf and dumb as ascertained by supervisors and assessors (§§ 848, 850, Howell's Statutes), whereby they are enabled to present a knowledge of the advantages of an education, with full information regarding the facilities for instruction at the institution, to each individual of the class for whose benefit it was established. The appropriations for the maintenance of this school have always been liberal, additions, improvements, and extensions have been generously provided for, and so far as ways and means for securing educational advantages to its deaf and dumb are concerned, the State has fully met its obligations.

The importance of so combining industrial with intellectual training as to fit the graduating pupil for a life of self support through his own unaided efforts, seems to be fully appreciated by the officers. The distinctively educational work of the institution, notwithstanding the disabling influence of somewhat frequent changes in the corps of teachers, has uniformly merited commendation. The special industries already introduced are boot and shoe making, printing, cabinet making, baking and farming, with instruction in the use of the needle, the cutting and fitting of garments, and general housework for the girls.

Special, and it is hoped successful, efforts have been made to remedy defects in the sanitary condition of the institution. The new building provided for at the last legislative session is admirably designed for its intended purposes, and

seems to be well constructed. A very marked improvement is noticeable in the general condition of the buildings, and it is hoped that all repairs which may be needed from time to time will hereafter be promptly made. The cost of keeping all buildings well painted and in a condition of thorough repair is a proper "current expense" charge at all State institutions, and should be incorporated in the annual estimates. Any hesitancy in so regarding it which defers needed repairs and renewals for a future special appropriation is most unwise.

[For financial and statistical statements, see pages 41-44 of this report.]

## MICHIGAN SCHOOL FOR THE BLIND.

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This institution has been in operation but a few years, and its officers have labored under many disadvantages and inconveniences. Through no lack of interest and sympathy on the part of the State, but by reason of errors in judgment, the institution for the blind has hitherto been conducted under great embarrassment. During their association with deaf and dumb pupils at Flint, the latter largely predominating in number very naturally caused their education and training to become a leading feature at the institution, while comparatively little opportunity could be afforded the teachers of the blind to give emphasis or marked efficiency to their efforts.

During much of the time since the transfer of the blind pupils to the school at Lansing, they have occupied buildings fairly well adapted to the purpose in certain respects, but in others very defective indeed. During the biennial period just closed, provision has been made for the Superintendent and his family, the south wing of the main building has been brought into use, and the construction of the north wing well advanced. When these additions are fully completed and furnished, and are supplied with the requisite appliances for instruction, the officers of the institution will be enabled to carry on its distinctive work without further embarrassment, and the zeal and energy they have hitherto manifested give promise of eminently satisfactory results.

The number of pupils under instruction during the school year of 1883 was sixty, and during that of 1884, seventy. The whole number of pupils enrolled during the biennial period was eighty-five.

[For previous appropriations, financial and statistical statements, see page 48 of this report.]

INSTITUTIONS.	No. cared for at State ex- pense in 1883.		No. cared for at State ex- pense in 1884.		No. in Institution Sept. 30, 1883.		No. in Institution Sept. 30, 1884.		Deaths in year ending Sept. 30, 1883.		Deaths in year ending Sept. 30, 1884.		Average cost per capita per week for year ending Sept. 30, 1883.		Average cost per capita per week for year ending Sept. 30, 1884.		Total salaries of officers and employees for year ending Sept. 30, 1883.		Total salaries of officers and employees for year ending Sept. 30, 1884.		Total cost of maintenance for year ending Sept. 30, 1883.		Total cost of maintenance for year ending Sept. 30, 1884.		Total cost of improvements for year ending Sept. 30, 1883.		Total cost of improvements for year ending Sept. 30, 1884.	
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
State Public School.....	256	63	258	60	280	55	271	63	2	1	7	2	\$2	20	\$2	33	\$9,968	58	\$10,184	80	\$36,597	03	\$38,536	90	.....	.....	\$16,300	00
Institution for Deaf and Dumb....	145	117	149	122	144	113	149	121	1	4	0	1	\$3	39	\$3	39	\$19,937	40	\$20,147	70	.....	.....	\$87,433	77	* \$3,239	39	* \$32,665	39
School for Blind.....	37	31	37	31	87	31	37	33	0	0	0	0	\$6	63	\$6	43	\$8,063	82	\$9,235	60	\$18,035	12	\$18,263	58	\$16,970	12	\$62,248	20

\* Current expenses and special appropriations.  
† Cost of maintenance given for the two years 1883 and 1884 together.



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PART IX.

PRIVATE CHARITABLE INSTITUTIONS.

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# PRIVATE CHARITABLE INSTITUTIONS.

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1. INTRODUCTION.	
2. EAST SAGINAW HOME FOR THE FRIENDLESS. . . . .	East Saginaw.
3. ST. MARK'S HOME, . . . . .	Grand Rapids.
4. UNION BENEVOLENT ASSOCIATION, . . . , .	Grand Rapids.
5. LADIES' BENEVOLENT SOCIETY, . . . . .	Hillsdale,
6. CHILDREN'S HOME FOR GIRLS, . . . . .	Kalamazoo.
7. MERCY HOSPITAL, . . . . .	Big Rapids.
8. ST. JOSEPH'S RETREAT, . . . . .	Detroit.
9. ST. MARY'S MALE ORPHAN ASYLUM, . . . . .	Detroit.
10. ST. MARY'S HOSPITAL, . . . . .	Detroit.
11. THE INDUSTRIAL SCHOOL, . . . . .	Detroit.
12. ST. LUKE'S HOSPITAL AND CHURCH HOME, . . . .	Detroit.
13. HARPER HOSPITAL, . . . . .	Detroit.
14. MICHIGAN COLLEGE OF MEDICINE HOSPITAL, . . .	Detroit.
15. HOUSE OF PROVIDENCE, . . . . .	Detroit.
16. WOMAN'S HOSPITAL AND FOUNDLINGS' HOME, . .	Detroit.
17. ST. VINCENT'S ORPHAN ASYLUM, . . . . .	Detroit.
18. PROTESTANT ORPHAN ASYLUM, . . . . .	Detroit.
19. HOME OF THE FRIENDLESS, . . . . .	Detroit.
20. THE THOMPSON HOME FOR OLD LADIES, . . . .	Detroit.
21. HOME FOR THE AGED POOR, . . . . .	Detroit.
22. WOMEN'S HOME, . . . . .	Detroit.
23. MONASTERY AND ASYLUM OF THE GOOD SHEPHERD, .	Detroit.
24. DETROIT NURSERY AND KINDERGARTEN, . . . .	Detroit.
25. ASSOCIATED CHARITIES, . . . . .	Detroit.
26. LITTLE SISTERS OF THE POOR, . . . . .	Grand Rapids.
27. LYING IN HOSPITAL AND FOUNDLING ASYLUM, . .	Detroit.
28. THE LANSING INDUSTRIAL AID SOCIETY, . . . .	Lansing.
29. PRIVATE INSTITUTION AND ASYLUM FOR THE FEEBLE MINDED, . . . . .	Kalamazoo.



# PRIVATE CHARITIES.

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Several new and valuable private charitable institutions have been established in the State within the past two years, making provision for dependants, unfortunates, and many classes for whose care and reformation no private systematic effort has heretofore been made.

While most of these have a distinctively denominational origin, very few of them confine their benefits to any particular religious sect.

While the State makes wise and generous provision for many of the unfortunate and dependent classes, there is always room for private works of benevolence and charity. And the suffering attendant upon human sin and human misfortune can often be most successfully ministered to through these private organizations.

They do not to so great an extent as State institutions tend to pauperize those who receive aid and assistance, and oftentimes a sense of gratitude for benefits received, and self-respect while recipients of assistance may be preserved to a much greater extent than when received from the State.

Circulars were issued in the early fall to all those institutions, asking for statements of results of work done since our last report.

The answers received have not been as general or as full as was desired. In many cases we can only give the names, object, and location. Many of them have been visited by members of the Board and the Secretary, and these visits have always been kindly received, and information personally asked has always been freely given.

## THE EAST SAGINAW HOME FOR THE FRIENDLESS, AND INDUSTRIAL SCHOOL.

The home at present is a two-story wooden building, shingle roof, containing 12 rooms, besides dormitory for the boys containing 11 single beds. Expenses average about \$3,000 per year. No permanent fund, all contributed by solicitation and donation.

No. of inmates from Oct. 1, 1882, to Sept. 30, 1883.....	189
“ “ “ Oct. 1, 1883, to Sept. 30, 1884.....	191
“ “ Dec. 1, 1884.....	35

In last four months have had 11 children given, and good homes found for six.

During the summer a site for a new home has been selected and paid for. It is hoped before the close of another year to have a suitable building erected, for which plans are being prepared.

This institution cares for children from 3 months up to 13 years of age. Homes are found for some, others are sent to the State Public School at Coldwater, and those of suitable age are put out to service.

Officers—Mrs. James B. Peter, president; Mrs. J. C. Jones, recording secretary; Mrs. A. M. Marshall, corresponding secretary.

#### UNION BENEVOLENT ASSOCIATION OF GRAND RAPIDS.

This association was organized in 1850. From small beginnings it has grown to be an important feature in caring for the poor, supplying work to those who are in want of situations and able to work, caring for the destitute, housing, feeding, and clothing, and placing in homes neglected, abandoned, and orphan children.

The association owns a good lot in the city with fairly good buildings.

#### ST. MARK'S HOME, GRAND RAPIDS.

This association, organized in 1873, is managed by trustees and officers of St. Mark's Episcopal church, Grand Rapids. Its objects are "to furnish a home and refuge for the sick, aged, and needy, and to relieve the necessities of persons requiring assistance, by any charitable means that may seem proper."

It is supported by small receipts from patients who are able to pay, by payment for city and county patients, and by church contributions.

No debt has ever been incurred. The building and grounds are owned by the association.

No. cared for from Oct. 1, 1882, to Sept. 30, 1883 .....	176
" " " Oct. 1, 1883, to Sept. 30, 1884 .....	150
" of patients Sept. 30, 1884 .....	23
Receipts for year ending Sept. 30, 1884 .....	\$4,810 53
Disbursements for year ending Sept. 30, 1884 .....	4,786 23
Balance in treasury .....	24 30

B. R. PIERCE, *Secretary*.

#### LADIES' BENEVOLENT SOCIETY, HILLSDALE.

Was organized Dec. 9, 1872, by a few benevolent ladies, with a view of providing for the wants of worthy home poor.

Every winter since that time they have fed the hungry and clothed the needy. Reports are made at each regular meeting, held once in two weeks by a visiting committee. Funds are raised by an annual membership fee of \$1.00, by donations, and by entertainments. From November, 1883, to April, 1884, the association paid out for poor, fire and clothing, regular weekly allowances to aged women, caring for the sick, and in one case burial of the dead, \$233.79.

The society commences active work for the season on the first Tuesday in November of each year.

MRS. W. A. CARSON, *Secretary*.

#### THE CHILDREN'S HOME, KALAMAZOO.

The Children's Home for Girls, Kalamazoo, was first opened in 1872, but soon after suspended until 1877, since which time it has been kept open for the reception of poor, abandoned, and orphan girls.

In April, 1883, it was incorporated, with Hon. F. B. Stockbridge as president, David Fisher, treasurer, and Mrs. W. G. Dewing, secretary.

From the annual report made Nov. 13, 1883, it appears there was expended for the general purposes of the institution from Jan. 1 to Nov. 13, 1883, \$731.65. This was all contributed by 126 persons.

From the matron's report it appears that when she took charge July 2, 1883, there were in the home 11 girls; received up to Nov. 13, 1883, 3 girls; placed in homes, 3 girls; remaining, 11 girls.

From report received from the corresponding secretary, dated Aug. 22, 1884, it appears that since Nov. 13, 1883, there have been received, 6 children; placed in homes, 6 children. Leaving, Aug. 22, 1884, in the home 11 children.

During the past year the home has lost by death its earliest, best friend, Mr. W. G. Dewing, who with his wife, still secretary of the home, were its founders. But of him it may truthfully be said, "Blessed are the dead who die in the Lord; they rest from their labors and their works do follow them."

He left quite a legacy to the home, and partly from this and partly from funds contributed by benevolent citizens, a new and commodious building is being erected, which will furnish accommodation for a much larger number of girls.

The secretary thus sets forth the special purposes of the home: "Our idea has been to establish a training school for girls, that a foundation for their education may be laid, that they may be principled in good before they are allowed to drift away, be convicted of crime, and sentenced to a reformatory."

#### MERCY HOSPITAL, BIG RAPIDS.

This hospital, conducted by the "Sisters of Mercy," was opened in February, 1879.

In December, 1882, the buildings were entirely destroyed by fire. Temporary buildings were engaged and occupied, and a fine brick building has been erected at a cost of \$40,000, furnished with every convenience for proper care and treatment of the sick.

In 1883, there were 923 patients cared for, and up to Dec. 1, in 1884, 143 patients were cared for, and since the hospital was opened in February, 1879, 1,957 patients have been received and treated. Present capacity of hospital, 150 beds.

Patients in hospital Oct. 1, 1882.....	43
Received from Oct. 1, 1882, to Sept. 30, 1883.....	875
Deaths from Oct. 1, 1882, to Sept. 30, 1883.....	27
Patients in hospital Oct. 1, 1883.....	39
Received from Oct. 1, 1883, to Sept. 30, 1884.....	723
Deaths from Oct. 1, 1883, to Sept. 30, 1884.....	29
Number in hospital Sept. 30, 1884, not given.	

#### ST. JOSEPH'S RETREAT, DETROIT.

[Formerly known as Michigan State Retreat.]

This institution is owned and conducted by the "Sisters of Charity of St. Vincent de Paul."

It has at present a capacity for 100 patients, and it is proposed to enlarge or erect new buildings.

It is instituted for the treatment of patients suffering from mental disease, without distinction of sex, nationality, or religion.

Sept. 30, 1883, there were under treatment:

Males .....	30
Females .....	60
Received from Sept. 30, 1883, to Sept. 30, 1884:	
Males .....	75
Females .....	156
Treated during the year .....	321
Discharged as restored: males, 41; females, 36 .....	77
Discharged improved: males, 33; females, 81 .....	114
Transferred to other asylums: females .....	10
Died: males, 6; females, 9 .....	15
Remaining Sept. 30, 1884: males, 25; females, 80 .....	105
Average number treated daily for the year .....	105

Of the 221 treated, 23 were charity patients treated gratuitously by the institution.

Sister Mary de Sales, Superior.

#### ST. ANTHONY'S MALE ORPHAN ASYLUM RETREAT.

An asylum for male orphans in Hamtramck on Gratiot road, about three miles from Detroit. It is conducted by the "Brothers of the Order of St. Francis." It has a farm, and furnishes some employment for boys who are of sufficient age and strength to work.

No late report received.

#### ST. MARY'S HOSPITAL, DETROIT.

This hospital, established for the relief and maintenance of the sick (those maimed or afflicted with contagious diseases not admitted), is under the care of the Sisters of Charity. The buildings are of brick, well constructed and furnished, and will accommodate 120 patients.

No late report received.

#### THE INDUSTRIAL SCHOOL, DETROIT.

This institution, organized in 1857 and incorporated in 1867, is conducted by an association of benevolent ladies of the city, the object being to educate those too poorly clad to enable them to attend the public schools.

The buildings owned by the association have a capacity for 100. Necessary funds are raised by rent of stores on first floor of their building and by contributions voluntarily made, or on solicitation of executive committee, which is composed of two or more members from each of the churches in the city. There are always over 100 children in the school from the extremely poor, who are bathed, clothed, provided with dinner, and taught in all primary branches of education. The girls are also taught sewing, housekeeping, and other work.

The treasurer's report shows for 1883, about \$4,300.

Officers—President, Mrs. E. H. Butler; Corresponding Secretary, Mrs. N. P. Jacobs; Recording Secretary, Mrs. John Harvey.

ST. LUKE'S HOSPITAL AND CHURCH HOME AND ORPHANAGE,  
DETROIT.

Incorporated under general statutes of the State, with various changes to meet the increasing wants, and the better to provide for charitable work. It is supported in part by subscriptions and in part by income from legacies.

The principal building, a handsome brick structure 135x75 feet, two stories high, was erected at a cost of \$18,000 on land costing \$8,000.

Inmates cared for from Oct. 1, 1882, to Sept. 30, 1883.....	51
“ “ “ “ 1, 1883, “ “ 30, 1884.....	44
Present number of inmates: males, 7; females, 14.....	21
Average cost per week per capita.....	\$3 25

GEO. H. MICHNER,

*Secretary,*

THEO. H. EATON,

*President.*

## HARPER HOSPITAL, DETROIT.

New and commodious, but no report has been furnished for insertion.

It is sustained in part by receipts from patients and in part by interest on a permanent endowment.

## MICHIGAN COLLEGE OF MEDICINE AND HOSPITAL, DETROIT.

We take the following from the report for 1884:

The central dispensary, in the college building, brings thousands of cases yearly to the amphitheatre, and to the smaller clinic sections into which the class is divided.

The accident hospital, in our own college building, through the two ambulances belonging to the Michigan College of Medicine, receives within its wards over one-half of the cases of accident and emergencies now occurring in our city.

The college ambulances (the college is now in possession of two) are daily in use, the senior students take their turn in accompanying them with the regular ambulance surgeon on their missions of mercy. We have the honor to claim that our college was the first institution in this city to put these useful adjuncts of a hospital into service.

Patients in hospital from Oct. 1, 1882, to Sept. 30, 1883.....	226
“ “ “ “ “ 1, 1883, “ “ 30, 1884.....	230
Dispensary and hospital clinics for year ending Sept. 30, 1883.....	3,000
“ “ “ “ “ “ “ “ 30, 1884.....	3,636

Officers—S. D. Miller, President; R. H. Fyfe, Secretary; J. B. Book, M. D., Registrar.

## HOUSE OF PROVIDENCE, DETROIT.

The House of Providence is exclusively a maternity hospital and infant asylum, owned and controlled by a corporation composed of the Sisters of Charity. When patients are able to pay, a reasonable compensation is exacted, but the amounts so received are insufficient to defray the expenses of the institution. No late report received.

## WOMAN'S HOSPITAL AND FOUNDLINGS' HOME, DETROIT.

We are indebted to the Secretary, Mrs. James Roby, for the following report:

This institution was organized to enable charitable women of the city more efficiently to provide a hospital and shelter for women who have recently become mothers, or are about to become such, and to afford them needful succor, care, and nursing so long as the same shall be necessary, or until more permanent provision can be made for them.

We have, during the year ending Sept. 30, 1884, sheltered and cared for 135 adults; 120 infants have been born at the institution, 7 foundlings have come to us, and we have found homes for 62 children.

We have at present at the hospital: adults, 33; infants, 29.

Officers resident at the hospital are one matron, one physician, one nursery matron, and one assistant nursery matron.

Of the 135 women cared for during the year, 22 were paying patients, 113 were cared for without fee.

Of the 137 infants cared for during the year, 71 were males and 64 females.

MRS. JAMES ROBY,  
*Secretary.*

MRS. JAMES F. JOY,  
*President.*

## ST. VINCENT'S ORPHAN ASYLUM, DETROIT.

This asylum is devoted to the care of female orphans, or half orphans, and is dependent mainly on charity for support. It is managed by the Sisters of Charity, and a kindergarten and industrial department are connected with the asylum.

No late report received.

## PROTESTANT ORPHAN ASYLUM, DETROIT.

This asylum cares for orphans without regard to sex or creed. It is managed by a board of ladies representing all the evangelical churches in the city, and is sustained by membership dues and subscriptions.

No late report received.

## HOME FOR THE FRIENDLESS, DETROIT.

This institution provides a good home for many children of both sexes, of good character, left destitute and homeless by misfortune. It is designed as a temporary home until permanent provision can be made. It is managed by a board of Protestant ladies, and supported by contributions.

No late report received.

## THE THOMPSON HOME FOR OLD LADIES.

This institution was incorporated Sept. 10, 1875. The object, as expressed in the articles of association, being "to provide a home for aged women, for life or for a shorter period." Mrs. David Thompson, the founder of the home, has purchased a lot on the southeast corner of Hancock and Cass avenues, 126 feet front by 146 feet deep, and caused to be erected a fine building at a cost of not less than \$40,000, into which the inmates have been moved; but as yet no formal gift or deed of the same has been made to the corporation.



The available funds of the corporation, in notes and mortgages, are \$24,000. Officers—Mrs. David Thompson, President; Mrs. O. C. Brown, Corresponding Secretary; Mrs. J. S. Newbury, Recording Secretary.

#### HOME OF THE AGED POOR, DETROIT.

This institution, managed by the Little Sisters of the Poor, provides a home for aged people of both sexes. The qualifications for admission are only that the applicant bears a good character, is over sixty years of age, and is poor and dependent. It appears to be well managed, and to meet the wants of many aged and deserving poor.

No late report received.

#### WOMAN'S HOME, DETROIT.

The purpose of the Woman's Home is to secure situations and work for deserving women able to work but out of employment, and provide for them at small expense until such employment is secured.

No late report received.

#### MONASTERY AND ASYLUM OF THE GOOD SHEPHERD, DETROIT.

We are indebted to Sister Mary of St. Francis Patrick, superior, for the following brief statement:

The object of the institution is to give a home, and to train to virtue and habits of industry, poor girls who have fallen from virtue, and young girls or children viciously inclined or exposed to vice from any cause whatever.

We make no distinction of creed or country. All are equally received and cared for.

The inmates are divided into two classes—those who have fallen, and those who have not. The former is called the reformatory, and the latter the preservation class.

They are never allowed to meet or speak to each other. Their dormitories, bath rooms, chapels, and play grounds are separate. We were established in Detroit, Nov. 22, 1883. Since then 26 have entered the reformatory class. Of these, 17 entered of their own accord, and 9 were placed by parents or relatives. Two died, 1 ran away, 2 returned to parents, and 2 left of their own accord.

Thirteen entered the preservation class. Of these, 4 entered of their own accord, and 11 were placed by relatives. Three left of their own accord, 2 ran away, and 2 returned to their parents. At present we have them employed at knitting mitts by machine, chair caning, sewing, and their own house and laundry work. Our institution is under the care of six Sisters of the Good Shepherd, who devote their time entirely to those under their care.

#### DETROIT NURSERY AND KINDERGARTEN.

We are indebted to Mrs. E. O. Preston, President of the association, for the following statistics:

“ We have cared for 2,744 children from Oct. 1, 1883, to the present time (Sept. 20, 1884). We do not mean that number of different children, for many have been there day after day, but it represents that many days' work for the mother. We have had eleven months' school during this time, and the home

mission work accomplished through our school and nursery has been wonderful."

### ASSOCIATED CHARITIES, DETROIT.

The noble work accomplished by this association should not be passed without mention in this report.

The following is copied from the annual report published in the city papers:

The annual report of the Detroit Associated Charities was submitted at yesterday's meeting of the association by Secretary Richard B. Elliott, accepted and referred to the publication committee. The report is very exhaustive, and starts off by saying that to correct misapprehension in the minds of many it is deemed advisable to reiterate the fact that this is not an alms-giving society. Its objects are to prevent imposition, to repress street begging, to better the condition of the honest and industrious poor, and to prevent the pauperization of the people. In short, its chief aim is to save the man who is threatened with dependency and want from the shame and disgrace of pauperism.

After quoting from the report of the poor commission, showing the number and percentage of city paupers in public institutions, Secretary Elliott adverts to the meal and lodging ticket system, which has worked to great advantage during the year. There were 2,229 meal and 1,064 lodging tickets issued during the year.

### A FINE SHOWING.

During the year many sad cases of actual or impending want have been brought to the attention of and cared for by the association, with the aid of numerous charitably-disposed persons willing to place their services and means at the disposal of the society. The central office contains 5,496 reports of indexed investigations by the district committees, whose work has been arduous and painstaking. During the year 2,563 persons have been registered in the labor bureau, and nearly 1,900 persons have been provided with work.

A prominent feature of the summer months was the excursions given to the orphans and inmates of nearly all charitable asylums and hospitals in the city. Thanks are returned to the ferry companies and street car companies for favors extended on these occasions in the shape of free boats and cars.

Country visits for invalid children was a work undertaken for the first time during last summer. The plan is to provide a home for three or four weeks during warm weather with well-known and thrifty farmers, where invalid and delicate children may enjoy the fresh country air, drink plenty of pure milk, and have the best times possible. Children coming from confined and unhealthy city homes are given new health and life. The work has been so far as carried out a success. The number sent out was forty-four and the expense trifling. The responses from farmers to inquiries for these homes were prompt and liberal.

### FINANCIAL.

Receipts and payments for the fiscal year 1884 are shown as follows:

Balance Oct. 30, 1883.....		\$262 33
Received for membership fees.....	\$2,472 00	
Received for subscriptions.....	484 63	
		<hr/> 2,956 63
Aggregate.....		<hr/> \$3,218 96

*Payments.*

On vouchers for 1883.....	\$235 84	
On vouchers for 1884:—		
Salaries.....	1,750 00	
Office boy and office outlay.....	300 70	
Postage.....	24 70	
Conventions and conferences.....	50 05	
Fuel and sundries.....	39 08	
Working women's home.....	38 80	
Meals and lodgings account.....	257 80	
Rent.....	100 00	
Investigations.....	41 00	
Commissions.....	73 35	
		<hr/>
		\$2,915 52
Oct. 30, 1884—treasurer's balance.....		\$303 34
Carried to credit of fiscal year 1885.		

## OUTDOOR OFFICIAL RELIEF.

The hospitals of Detroit are praised for their efficiency, and then follows a chapter on outdoor official relief, which the report recommends should be strictly curtailed and ultimately abolished.

## LITTLE SISTERS OF THE POOR, GRAND RAPIDS.

We learn of the existence of an asylum at Grand Rapids conducted by the Little Sisters of the Poor, but no report of the amount or character of the charitable work done by them has been received.

## LYING-IN HOSPITAL AND FOUNDLINGS' ASYLUM, DETROIT HOUSE OF PROVIDENCE.

This institution is located at 187 Elizabeth street east, corner of Antoine, and is under the charge of the Sisters of Charity.

The building is a large and commodious structure and especially adapted to the purposes for which it is designed. Yearly funds are between six and seven thousand dollars, received for board of patients and care of a small number of infants.

Number of patients from Oct. 1, 1882, to Sept. 30, 1883, 109; from Oct. 1, 1883, to Sept. 30, 1884, 106. Number now in the house: of patients, 20; infants, 23.

## THE LANSING INDUSTRIAL AID SOCIETY.

Was organized in 1878 and incorporated in 1880. Its affairs are managed by a board of seven trustees. It has also a visiting committee of three persons in each ward of the city to investigate and relieve cases of destitution.

The aim of the society is to encourage industry and self-help among the poor, and not simply to give alms. It has an employment office, and seeks to find work for destitute persons needing it.

Its funds are derived chiefly from donations and subscriptions payable monthly. The amount expended for rent of room, charity, and the industrial school, was \$300 for the year ending Nov. 1, 1883, and \$224 for 1884.

The industrial school for girls, maintained by the society for the past five years, has averaged an attendance of 27 for the year 1883, 32 for 1884.

Although the number of pupils enrolled was 85, attendance was refused to 30 girls because the society's rooms were too small to accommodate so many.

Recently a frame building 30x60 feet has been purchased at a cost of \$200, and will be fitted up for the school at an early day. It is hoped to add cooking and laundry work to the instruction now given these girls.

The society works with the city and county officers in the relief of the poor, but it seeks to lessen pauperism by promoting industry, cleanliness, and self-respect among those whom it aids.

The present officers are: Mrs. N. B. Jones, President; Mrs. E. L. Westcott, Secretary; L. C. Blood, Treasurer.

Mrs. Nancy Andrews and Mrs. Fanny Chaffee superintend the sewing school, assisted by 13 other ladies.

The girls of the school have made during the year 85 new garments, and made over 293, besides patchwork for 10 quilts and 8 dresses. More than 1,000 articles of clothing and bedding have been distributed during the year. Not only does this society save the city a considerably sum of money yearly, but must inevitably tend to lessen the demand for outdoor relief.

#### PRIVATE ASYLUM FOR THE FEEBLE-MINDED AT KALAMAZOO.

Dr. C. T. Wilbur, Superintendent and Proprietor.

This establishment is designed to educate young persons of both sexes of this class, and has a department as a home for older persons of both sexes who cannot be properly taken care of in their own homes.

It is delightfully situated on Michigan avenue at Kalamazoo; has 42½ acres of land, with beautiful groves, large orchards, and small fruits in great abundance, pasture for cows, and a fine stable for horses and carriages.

It is organized upon the cottage or family plan, and the pupils and inmates are thoroughly classified in the various departments.

The female inmates are domiciled in the main building under the direct and constant supervision of Mrs. Wilbur, and are separated from the male inmates at all times except when under the supervision of the teacher in the school room, who accompanies them to and from the school room.

The establishment is designed to furnish a school and retreat for children from families who prefer to have their children kept from association with the pauper inmates of the State institutions, and especial pains will be taken to furnish better accommodations, more privileges, better diet, and more personal and individual care and attention than can be bestowed upon the large number usually congregated and crowded into the State or public institutions.

There are now 16 pupils present, and there are accommodations for about 25 pupils.

For admission, application should be made to Dr. C. T. Wilbur, Superintendent (late superintendent of the Illinois Asylum for Feeble-Minded Children).

Persons knowing of the existence of any children or persons of this class are respectfully requested to send the names of the parents or guardians to the superintendent at Kalamazoo.

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**PART X.**

**NATIONAL CONFERENCE OF CHARITIES AND  
CORRECTIONS.**

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# NATIONAL CONFERENCE OF CHARITIES AND CORRECTIONS.

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1. INTRODUCTION.

2. PROCEEDINGS OF THE TENTH NATIONAL CONFERENCE, LOUISVILLE, KENTUCKY.





## NATIONAL CONFERENCE.

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The Tenth Annual National Conference of Charities and Corrections was held at Louisville, Kentucky, September 24–30, 1883.

The Board of Corrections and Charities was represented at this conference by the Chairman, Commissioner Gillespie, Commissioner Barbour, and the Secretary. More and more, year by year, these conferences are becoming in fact, as in name, truly national.

At the tenth annual conference more States of the Union were represented by delegates than at any previous conference—thirty-one States and the District of Columbia being thus represented, and several of the States by large delegations, representing charitable, penal, and reformatory institutions, both State and private.

The proceedings and papers have been published, making a volume of 494 papers, and 200 copies have been purchased by the Board and distributed in the State.

The eleventh conference will be held at St. Louis, Missouri, October 13–14, an account of which will appear in our next biennial report.

The following report, made by the Secretary to the Board, is sufficiently full for the purposes of this report.

### REPORT OF SECRETARY OF ATTENDANCE AT TENTH NATIONAL CONFERENCE OF CHARITIES.

#### *To the State Board of Corrections and Charities :*

The Chairman of this Board, Rt. Rev. Geo. D. Gillespie, Commissioner Levi L. Barbour, and your Secretary, attended the Tenth Annual Conference of Charities and Corrections, held at Louisville, Ky., Sept. 24–28 inclusive. Michigan was further represented by Miss Emma C. Hall, superintendent of Industrial Home for Girls; Prof. John N. Foster, superintendent of State Public School, and his wife; and Mr. and Mrs. W. G. Dewing, of the Children's Home, Kalamazoo. Several prominent citizens of the State, both ladies and gentlemen, had been appointed by the Governor as State delegates, but none of them attended.

Delegates and representatives were present from 31 States (a much larger number than at any previous session), and the papers, discussions, and proceedings throughout were of great interest. It was truly a representative body, embracing among its members several governors, ex-governors, U. S. Senators, congressmen, justices of the Supreme Court, bishops, vicars, rabbis, superintendents and managers of charitable, penal, and reformatory institutions;

eminent literary, scientific, religious, and charitable gentlemen and representatives from every State board of charities organized in the United States.

It would be impossible in a short report, such as will be expected from me, to give even a synopsis of the papers and discussions, and as these will soon be published and placed in your hands, it is not necessary to particularize.

Monday evening, the 24th, was taken up with addresses of welcome from Mayor Jacob, of the city of Louisville, Governor Knott and Senator Williams of Kentucky, responses by Mr. Sanborn, of Mass., and others, and an exceedingly interesting and valuable address by Rev. Fred. C. Wines, the president of the conference, on the works and functions of boards of charities, and their influence upon legislation relating to charitable, penal, and reformatory work.

Excellent music was furnished by choirs from the Louisville House of Refuge, under the management of Mr. Caldwell, who was chairman of the local committee of arrangements.

On Tuesday, reports from State boards of charities were presented, and an extensive, interesting, and very valuable report on State Boards of Charities was read by Rt. Rev. Geo. D. Gillespie, chairman of the committee on State Boards of charities, and chairman of this Board, which was followed by an animated discussion. A report was also presented by Rev. Mr. McCulloch, of Indianapolis, on charity organization in cities, which was carefully prepared and very suggestive, and elicited considerable debate. Several interesting speeches were made by men distinguished as politicians, jurists, divines, literary men, and philanthropists, during the day and evening.

Wednesday was devoted to papers and discussions relating to prisons and prison discipline, and was a day long to be remembered by those who were permitted to listen to the valuable papers and discussions which occupied its three sessions, morning, afternoon, and evening.

The first paper read was as a report of the committee on crimes and penalties by Z. R. Brockway, chairman, whose character as one of the most able and advanced thinkers of the times on this subject, and whose experience as superintendent of prisons and reformatories peculiarly fitted him for the work. This was followed by papers by Judge Young, of Supreme Court of Minnesota; Miss Hall, of Industrial Home for Girls, Adrian; Miss Mosher, formerly superintendent of Woman's Prison, Sherburne, Mass.; Gen. Brinkerhoff of Ohio, of the Ohio Board of Charities; Judge Henry, of the Supreme Court of Missouri; Interspersed with short speeches and discussions, and in the evening by a carefully prepared address on the lessee system of southern prisons, by the distinguished literary writer, Geo. W. Cable of New Orleans.

No synopsis of any of these papers would do them justice. When printed and read, they must so arouse public attention and interest as to insure radical reforms in prison management and discipline, and in legislation on crime and penalties.

The paper by Mr. Cable was followed by able and eloquent speeches by men of the south familiar with the working of the lessee system so forcibly arraigned and condemned.

Thursday morning's session was occupied by addresses from Mr. Haight, inspector of prisons in which U. S. convicts are confined; Dr. Bell, of Louisville, and others, and a learned, eloquent, and intensely interesting paper on Hebrew charities in the Middle Ages by Rabbi Sonneschien, State delegate from Missouri, and no one who heard him will ever forget his eloquent allusion to the cross, and Christian co-workers with the Hebrews for the relief and upbuilding of the human race.

The afternoon and evening were spent, on the invitation of Mr. Caldwell, superintendent, at the Louisville House of Refuge. This institution appears under Mr. Caldwell's management to have attained a high degree of excellence. There are virtually two institutions, one for boys and one for girls—entirely separated, though on the same grounds and under the same management. A very sumptuous entertainment was given to the members of the conference, and in the evening a session was held at the chapel of the institution, at which addresses on reformatory work were made by many superintendents of such institutions and others interested.

Friday, papers were read and discussed by Dr. Wardner, of Southern Asylum for Insane, Illinois, on care of chronic insane; Dr. Isaac L. Peet, superintendent of the N. Y., Institution for Deaf and Dumb, on education of mutes; Dr. Walk, of Philadelphia, on preventive medical charities; Mr. Pine, of N. Y., on first aid to the injured; and by Dr. Dewey, of Kankakee Asylum for Insane, on building plans for public institutions.

Resolutions were adopted urging upon the president and congress, governors, and State legislatures, the appointment of National and State delegates to the inter-national prison congress, to be held at Rome, Italy, in October, 1884.

Some excitement was caused by the introduction of reports and counter reports relating to action by State officials and board officials in prison and poorhouse matters in Massachusetts, but by resolution of the conference, as no good could flow from publicity, the whole matter was omitted from the record of the proceedings.

Several eloquent and able addresses were made in the course of the evening, and when the conference adjourned, all who had been privileged to attend felt that it had been one of the most interesting and profitable conferences ever held.

Mr. Letchworth, of New York, was elected president for the ensuing year, and St. Louis, Missouri, was fixed as the place of meeting. The time will be designated hereafter by the executive committee.

Respectfully submitted,

W. J. BAXTER, *Secretary*.



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**PART XI.**

**FINANCIAL EXHIBIT.**

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FINANCIAL EXHIBIT.

1883.

Appropriation for 1883..... \$5,000 00

EXPENDITURES.

Traveling Expenses, etc.

Commissioner Gillespie.....	\$76 50	
“ Van Deusen.....	9 55	
“ Wheeler.....	17 70	
“ Barbour.....	103 85	
Secretary Baxter.....	230 25	
		\$437 85
Library and books for distribution, printing circulars, etc.....		251 09
Proceedings of National Conference of Charities and Corrections.....		184 52
Type-writer.....		100 00
Postage and express.....		184 35
Clerk hire.....		500 00
Secretary's salary.....		2,000 00
Not expended.....		1,342 19
		5,000 00

1884.

Appropriations for 1884..... \$5,000 00

EXPENDITURES.

Traveling Expenses, etc.

Commissioner Gillespie.....	\$100 37	
“ Van Deusen.....	44 43	
“ Wheeler.....	201 85	
“ Barbour.....	280 54	
Secretary Baxter.....	190 83	
		\$827 02
Printing circulars, library, books for distribution, etc.....		158 84
* Proceedings of National Conference of Charities and Corrections		210 00
Postage and express.....		231 27
Clerk hire.....		575 00
Secretary's salary.....		2,000 00
† Expenses of conference and convention at Kalamazoo.....		25 91
Not expended.....		971 98
		5,000 00

\* Estimated, as the proceedings have not yet been received for distribution.

† This does not include publishing and sending out, as printing is not yet completed.





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# APPENDIX.

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## APPENDIX.

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1. COMMUNICATION TO JUDGE GRIDLEY.
2. COMMUNICATION TO JUDGE JOSLIN.
3. COMMUNICATION FROM JUDGE MILLS.
4. REPORT OF DELEGATES TO NATIONAL PRISON CONGRESS.
5. REPORTS OF VISITS TO INSTITUTIONS IN OTHER STATES.
6. ANNUAL MEETING OF SUPERINTENDENTS OF THE POOR AND UNION  
ASSOCIATION FOR 1883 AND 1884.
7. ANNUAL CONFERENCE OF COUNTY AGENTS AND CONVENTION OF  
THE BOARD OF CORRECTIONS AND CHARITIES FOR 1883 AND 1884.



## APPENDIX.

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### COMMUNICATION TO JUDGE GRIDLEY.

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }  
*Lansing, May 8, 1884.*

*To the Circuit Judge of the 4th Judicial Circuit, Hon. G. T. Gridley, Jackson, Mich.:*

SIR,—The Board of Corrections and Charities of the State of Michigan have this day adopted the following resolution :

**Resolved,** That from frequent inspection of the county jail for the county of Jackson, Mich., this Board is satisfied that such jail is, and has been for a long time, unfit for the confinement of prisoners, and the proper authorities having neglected to take any action thereon, although for two years requested to do so. This Board requests you to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of said Jackson county, under section 8945 (p. 2172) of Howell's Statutes.

By order of the Board.

W. J. BAXTER, *Secretary,*

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### COMMUNICATION TO JUDGE JOSLIN.

BOARD OF CORRECTIONS AND CHARITIES, }  
*Lansing, September 23, 1884.*

*Hon. Chauncy Joslin, Judge of 22d Judicial Circuit, Ypsilanti, Michigan :*

At a meeting of the State Board of Corrections and Charities, held at its office in Lansing on the 27th day of August, 1884, the following resolution was adopted:

**Resolved,** That from frequent inspection of the jail of Washtenaw county, at Ann Arbor, this Board is satisfied that said jail is, and has been for a long time, unsafe, and unfit for the confinement of prisoners; and the proper authorities having neglected to put the same in such condition as to render it safe or fit for use as a jail, though their attention has been frequently called to its unsafe and unfit condition by members of this Board, and through the press, this Board respectfully request the judge of the 22d judicial circuit to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of Washtenaw county, under the provisions of section 8945 of Howell's Annotated Statutes.

In this connection, your attention is respectfully called to the frequency of escapes, and to the fact that one prisoner in attempting to escape was shot by the under sheriff, and died from the effect of the shot. The attempt to escape was invited by the insecure and improper construction of the jail. On the 6th

of August last, five prisoners escaped from the jail by digging through the side of the building. The county should be spared the disgrace and extravagance of tolerating such a jail.

By order of the Board.

W. J. BAXTER, *Secretary*.

### EXTRACT OF LETTER FROM JUDGE MILLS, OF KALAMAZOO CIRCUIT.

I trust the board the Board of Charities will continue to agitate the necessity of a change in our common jail system, and that authority may soon be placed in the hands of some proper person or committee to compel the proper enforcement of the law regulating common jails in this State, for I am satisfied that jails as now managed educate criminals in crime and furnish an agreeable stopping place for tramps and vagabonds.

Very respectfully yours,

ALFRED J. MILLS,  
*Judge of 9th Circuit.*

### REPORT OF JOHN J. WHEELER AND LEVI L. BARBOUR AS COMMISSIONERS TO REPRESENT THE BOARD AT NATIONAL PRISON ASSOCIATION.

#### *To State Board of Corrections and Charities:*

The annual meeting of the National Prison Association began its actual work for papers and discussions on Monday, Sept. 8.

The paper on "Inter-State extradition" had nothing in it that is of any value to our Board. It was an able discussion of construction of the statutes and the proofs required to extradite criminals, pointed out some differences in practice in the different States, and the importance of a uniform practice and rules and forms on the part of the executives of the different States.

The paper of Prof. Francis Wayland on "The pardoning power: Where shall it be lodged? How shall it be exercised?" was very interesting and instructive. After reviewing the different places where the power was lodged, the learned speaker argued that the power should not be lodged in one man, as the power was too great and the pressure too severe to be put on one man. Not in the Governor, because, in addition to the objections to the one-man power, there is danger of political influence, intrigue, and pressure—petitions of prominent and leading men of all callings tending to warp the judgment, which should be judicial, and so calm, deliberate, and impartial. He recommended a board of pardons after the new Connecticut law. This law, a copy of which is herewith, met with the very general approval of the audience.

The speaker claimed that the pardoning power should not review the testimony and override the verdict as against the weight of evidence or wrong in law. This was only for the courts.

Pardons should not be granted, except in extreme cases, because a prisoner was sick. It might be because the sentence was extremely unjust, or severe in

length of time, although a dangerous power, and to be sparingly exercised. Pardons should only be granted, as a rule, for the reason that subsequent events and testimony not known of or suspected at the trial showed that the prisoner was not guilty.

The discussion showed no wide difference of opinion, and the sentiment seemed to be that indeterminate sentences, with a board to regulate the term, would remove many of the difficulties, and all agreed that the governors of states should be relieved of this responsibility.

The subject of "Prison labor" was very general, the opinion seemed to be that if manufacturing was done for the State instead of for contractors, and the products disposed of at market prices, no competition proper could arise with private manufacturers. That all under sentence, long and short terms, should be made to work. That idleness in prisons or jails, as well as out, breeds crime. Work, hard work, should be for all.

"Industrial and art education in prisons" was unique, and favored on the ground that many could be reformed and made industrious and useful men and women. It was claimed that the industries in prisons were based on an iron rule by which every prisoner was put on the same work, for which many had no aptitude nor taste, and the one part they learned was useless to them afterwards. While if the mechanical skill was directed into channels for which the prisoner was fitted, or the pursuit of which was pleasant, he would be interested, his better nature developed; he would come to see that labor might be pleasant as well as profitable, that there was an honest employment in which he might excel, and in which his services would be in demand. Same reasons operate in what might be called art or ornamental industries. Many instances were cited where remarkable skill and taste had been developed. It was a somewhat fascinating subject; whether really practical might be questioned, but certain it is that some present had faith in it.

"Prison punishments" took the usual indefinite course and brought out the usual variety of opinion. Still most of the wardens present seemed to agree that something in the nature of corporal punishment is much needed in some cases, but should only be used when all other remedies fail. A method of punishment used at Sing Sing, called a sliding-board, seemed a novelty to all, and excited considerable interest. From its description and character, it would seem a dangerous thing from its liability to excess, in which case it would become torture. The warden of Sing Sing claimed it could do no permanent injury.

The paper on "Incorrigible criminals" expressed the well known views of Mr. Z. R. Brockway, of Elmira, N. Y. The discussion that followed was most interesting. Not because it threw any light on the question, or tended to prove who was incorrigible, but exhibited the great work being attempted to raise and restore the fallen, the increasing belief that some criminals can be reformed, and the unshaken determination of many engaged in this work to continue to strive and work for this reformation however many times the criminal may fall back, or however indifferent or even defiant he may be towards these efforts for his good. It was applied to both sexes, and the remarks made elicited more interest and enthusiasm than any other topic. It cannot be doubted that much good must come from this faith and this work, untiring, unceasing, and hopeful.

The paper on progressive sentences was based on the law of increasing term of imprisonment for each time caught, argued well in its favor. The discussion, of course, involved the going over of all the points for and against

indeterminate sentences. Mr. Brockway's well known views of punishments were illustrated by new stories and arguments.

The attendance was not large. The secretary said there had never been so many wardens present. It was easy to see that the society has long run in a rut, been participated in by a certain few, its papers and discussions confined for years to the same gentlemen. While nothing can be said against these few, it is easy to see that it has been but a show place for these few to air the same old views. Little that was practical, but little part taken by the rulers and managers of our prisons, is the tale.

The secretary said he was new to the place—that he took it only on the promise that the methods should be changed. He is earnest in this, but much time and tact and patience will be required to change the association into a living organism.

When it becomes a place for the interchange of views and discussion of practical questions on the part of the wardens and matrons of prisons, where all are at liberty and *feel* at liberty to speak their minds, express their doubts, and seek and give information, this association will be a force. It is not now, and cannot become such until its evolution has progressed a good deal.

#### CHARITY ORGANIZATION SOCIETY.

While in New York, your committee examined into the Charity Organization Society and its workings. Although the Board may be familiar with this society, its objects, and, to some extent, the results of its work, it was thought that some account of it would not be uninteresting or unprofitable. It is unsectarian in character, and politics is especially prohibited from playing any part in its management. It dispenses no alms in any form. It brings together charitable societies and churches, prevents the overlapping of relief by giving information of just what is done, investigates thoroughly and free of expense the cases of all applicants for relief, and reports results to parties interested, refers proper cases for relief to charitable organizations and individuals, procures work for persons needy and deserving, represses mendicancy, prosecutes imposters, and promotes the general welfare of the poor by social and sanitary reforms and by the inculcation of habits of providence and self-dependence.

It was organized under the auspices of the State Board of Charities, which by resolution of Oct. 11, 1881, appointed the members of the board residing in New York city a committee for that purpose, and they appointed citizens to act as a provisional central council to carry on the work of the society until one should be chosen by the society to be formed.

The whole city has not yet been apportioned off into districts, but a large portion of it has; district offices have been located, committees organized, and careful examination made of all cases seeking and requiring relief within those districts, a registry prepared of them, the cases referred to the proper agency for relieving them, and a body of visitors formed who have assumed the duty of regularly visiting cases and reporting their condition and assisting by friendly caution and advice. A large and important part of its work has been the exposure and punishment of frauds who play upon the charitably disposed of the city.

Each distinct office has a paid agent or superintendent, whose whole time is devoted to the investigation of cases and other work of the society.

Each district has also a district committee which, after having made proper investigation either through the agent or by actual visitation, or from friendly



visitors, determine what relief shall be granted or whether the applicant shall be punished as an impostor.

Each district has also a corps of friendly visitors—ladies who simply visit the cases in a friendly way, giving information useful to the family regarding cooking, work, sewing, health, etc., etc., but not in any direct way giving relief. These visitors give a great deal of information to the district committees.

The society has published a large number of papers and documents which it has circulated largely throughout the city, giving information in regard to its work, in regard to the charitable institutions of the city, their location and scope, in regard to imposters and their methods of work, both individual and sociate, and a large amount of information and advice to the poor, respecting economic methods of life, the preservation of health, etc.

The result of all this work is apparent; begging has been very much decreased, and the public at large have been very much enlightened, not only in regard to the unworthiness of persons whom they were accustomed to assist, but in regard to the pauperizing influence of their own acts in assisting every tramp and beggar that presented himself.

Tramps, beggars, and imposters have felt the influence and work of the association, and have either gone to work or left the city—going to other cities where there are no such associations, or where the work is ineffectually done. So it behooves all cities as a matter of self preservation to have such an association to protect itself against imposition.

#### REPORT OF A VISIT TO SEVERAL OF THE NEW YORK PENAL INSTITUTIONS.

Mr. L. L. Barbour and myself thought it would be well to visit some of the penal institutions in New York State on our return from the meeting of the National Prison Association at Saratoga in Sept., 1884. We did so, and herewith submit a brief report of the same.

Jefferson market jail, in New York city, was visited Sept. 13. It is in effect a city lock-up for disorderlies and minor offenders. It was found to be clean, well ventilated, with bath tub and water-closet in each ward. Parties confined for 10 days or less have no beds, sleep on a board; the others have mattresses and pillows. The only remark necessary to make about this jail is that it proves that a jail occupied by the worst classes can be kept clean and is so.

Sept. 15 we visited Blackwell's Island. The penitentiary had 980 inmates. One year is the shortest term. The women's part is a block or ward by itself under the charge of a matron. The men's part is overcrowded. The cells have no mattresses, but sheets, pillows, and blankets—all clean. The floors and cells are of stone. The cells are large and light. The corridors have each a gutter cut in the floor, by which all water used in cleaning rapidly goes into the sewer. The windows are very high. The floors of the corridors and of the cells were perfectly clean and dry, and all the walls freshly whitewashed. Men are kept at this all the time, so that every part is whitewashed every week.

The Charity Hospital, for men and women, had 830 inmates, about equally divided as to the sexes. It is, as to the stairs and corridors, nearly fire-proof. The rooms are very large, and each has a large number of beds—15 to 20. Patients are divided, as well as possible, according to complaints. The building is fairly well ventilated. A new hospital will soon be built. The rooms and corridors were clean. The beds and bedding clean, of good quality, and well kept. The work of cleaning, etc., is done by people from the work-house. We found an air of comfort in it that was pleasing.

The work-house is at the other end of the island. In going to it we passed through the poorhouse, as we should call it—there it is almshouse. We saw no one in authority who could give us much information. It consisted of several buildings, and all we saw that appeared to be occupants were old, decrepit, idle men and women of the usual type. The sleeping rooms were large and had many beds, some as many as forty. Many men and women too feeble or sick to sit up. We had access to every part, and examined the beds, etc., in many rooms. The beds are changed every week. The mattresses were thick and soft. Sheets, pillowcases, and blankets, and all, with floors and rooms, both in men's and women's rooms, scrupulously clean. There seems to be a matron in charge of each room for women and a man in each room for men. We have no idea of the number, but must have been very great.

The work not done by the inmates proper, both in and about the house, is done by members of the work-house. There seems to be a thorough system, carefully and completely carried out. It is our wish that the managers of our poorhouses could see this one. The clothing while coarse and inexpensive was all clean. The buildings were old and cheap.

There is an insane asylum, quite large and full, but our time did not allow us to visit it.

The work-house was to me a revelation. It exhibited a state of things I never expected to see. The cell block was one building several hundred feet long in a straight line. Cells six tiers high. Cells very large; each with four beds, in two tiers hung against the wall. Men's and women's parts separated by large doors, which when open made one corridor about 30 feet wide. Bright and clean, and the air pure. Cells were light and well ventilated. No mattresses, but pillows and blankets. All occupied by prisoners under sentences less than a year, many but for a few days, and the most constituting the dregs of a large city. The cells were as clean and free from marks as any house; all freshly whitewashed and kept so all the time. Inmates on arrival put into bath tubs and scrubbed and cleaned and new clothes furnished, the old ones being cleansed or destroyed as occasion required. The women were in sewing rooms and used in cleaning other buildings. Men in farming, quarrying, cleaning, etc., on the island wherever required. Matrons and hall men looked after things. Each occupant took care of his or her own cell and bed. The stone floors were dry. There were dark cells for men and women, and some padded cells for delirium tremens cases and the violent. The men were all out doors at their various employments.

These buildings all demonstrated the fact that in all cases the beds and rooms can be kept free from vermin, kept clean and well ventilated, and the inmates kept clean and employed.

On the day of our visit there were 2,365 in the work-house, more than one-half women. The sewing room was bright and cheerful, and the inmates seemed comfortable. The matrons were earnest, interested, and vigilant.

The same old story exists here of inmates coming back time after time on short sentences. For these there was no hope of benefit or reform, and the keepers thought no reformation possible unless this class was kept there for a longer time. The island is partly under cultivation, has a very pleasant location, and the grounds, roads, and walks are kept in perfect order and clean by the work-house inmates.

It is the intention, we were told, to build a new work-house and convert this into an insane asylum.

Sept. 16 we visited Sing Sing. There were 1,584 prisoners. The place was overcrowded, two and three prisoners being in some cells. The cells were small, too small; six tiers high. Wide corridors, large, long windows. Iron tubs for bathing. All bathe once a week. Mattresses of the average kind; fairly clean. Bedding the same. Cells bright, well ventilated, freshly white-washed, and all sweet and dry. Whitewashing being done all the time. Making stoves was the principal industry. Ventilation all through blocks seemed fair. Most of the prison is old and out of date; cells small. The most noticeable thing was the cleanliness, whiteness of walls, and freedom from stains and marks. Here was found a new form of punishment. A broad board slides in grooves and is held at various heights by pegs. At top of this board is a hook in the center. A prisoner to be punished has handcuffs put on as tight as possible, then brought with his face to this board, his hands are raised until the chain passes over the hook in the board. Then the board is raised until as the extreme point, the man is on tip-toe. The pain around the chest and wrist is so intense that hardly ever does one-half a minute pass before the man is subdued. The deputy warden said it never had to be repeated.

The corridors have open channels cut in the stone flagging for drainage. Wooden buckets are used in the cells. The warden was absent or we should perhaps have learned more about the prison. There is a separate block of dark cells for punishment by confinement therein. It is only used in milder cases. The sliding board seems to be *the* punishment. The deputy says he alone determines when and how and whom to punish.

Sept. 18 we visited the reformatory prison at Elmira. We regretted much that our stay here could not be longer and our investigation of the system more thorough. The cell blocks were four tiers high, the cells very large as compared with Sing Sing, the windows large and long, the walls of corridors and cells white and fresh with whitewash as if just put on, unmarked and unspotted. The mattresses, sheets, and pillow cases clean. There were first, second, and third grades of cells occupied by corresponding grades of men. Men were lowered and raised according to their conduct. The conduct as to temper, demeanor, industry, care, personal cleanliness, care of cell and clothing, talking, etc., etc., of each is kept daily, reported at office, statedly to the prisoner, and by this time is lost and gained. Punishment inflicted by loss of time, confinement in cell or in dark cell, and putting into lower grade. Rewards are bestowed on same basis.

Mr. Brockway showed us the records of several inmates who having been degraded to third grade, had recovered and progressed until let out on trial, and so far as known had done well. The cells in their furniture, carpets, pictures, and bedding, showed plainly the different grades. Water-closets are in each cell. The faces of very many in the shops disclosed a character and interest never seen by me in any other prison. The relations between many and Mr. Brockway seemed pleasant and confiding; a pleasant smile and word often greeted him, which seem to express kindly relations, and the whole afforded an agreeable contrast with the stolid, indifferent, or scowling expression usual in the prisoners at the average State prisons.

Mr. Brockway evidently is a sincere believer in his system, believes that many can be arrested or at least checked in their criminal career, and some reformed, and seems to act on the principle so well expressed by our excellent State prison chaplain in a short speech at Saratoga, that while he knows some are incorrigible, he does not know who they are and does not want to, but acts towards each and all, however often rebuffed and disappointed, as if none were

incorrigible, and as if each one could and would be reformed and made honest, industrious citizens.

#### BUFFALO COUNTY JAIL.

Was visited Sept. 19, 1884. It is a large, handsome stone building, across a street from the very beautiful court-house. The basements of the two are connected by a tunnel for use as needed; wide and light but somewhat damp. The building is divided into two equal parts, one of which, on first floor, is for sheriff's office and deputy's residence, kitchen for the whole; the second floor is occupied by dark cells and cells not dark for confinement of prisoners who disobey rules, too loud talking, etc., etc. Here they are kept in cells by themselves, with no chance for society or conversation. The remedy is very effectual, the sheriff says. The second and third stories are for persons held for debt, witnesses, and women. There were two women and two girls, the girls being runaways from Newark and their friends were expected that night. The four were together in the hall, although they have separate bedrooms. All except criminals have mattresses and sheets, and the whole was clean and sweet. The whole building is heated by steam. The wall between this part and the jail proper is a heavy brick one, and on each story are two long, narrow windows about a foot wide, barred, through each of which there is a perfect view of the whole jail. There are also four round holes for shooting through in case of riot.

The floor of the jail is 8 to 10 feet below the office floor. The entire floor is of iron, and was dry and clean. Efforts to compel use of spittoon is constant and quite successful. The jail is used for detention only, prisoners after trial being sent to work-house or penitentiary. Is not used for city lock-up, although, of course, many drunks, etc., get there and are kept for trial. The capacity is 160. The day I was there, there were 70; sheriff said this was much above the average by reason of a long vacation by the courts. The ceiling is glass and makes all bright and cheerful. The cells are built on three sides of this building, side row beginning about 20 feet from the office wall. The rear end of each cell is about two feet from the outside wall. This narrow passageway extends thus around the cells and is closed at each end by latticed iron gates, kept always locked. Behind each lower cell in this narrow hall (which is open clear to the ceiling), and back of each cell is a narrow slit through the floor into the basement for ventilation. Back of the tier of cells, and here only (except as mentioned through the house wall), are large, long windows. The cells are four or five tiers high. Each cell has a self-acting water-closet, and each tier of cells has a bath tub. The top, bottom, and sides of each cell are of very heavy boiler iron, the front, including the door, is of lattice-work iron. In the rear of each cell is a window made of iron lattice-work, through which light comes from the outside windows and gives chance for circulation. The walls of the buildings are white and clean. The cells inside and out are thoroughly painted a light drab, and the outside of the iron work is clean and unmarked, and the inside of the cells is clean and sweet and surprisingly free from marks and stains. The mattresses were as clean as was possible without covers, and the bedding good and clean. The sheriff said it might be safely said there were no vermin. Of course much was brought in, but it was at once discovered and destroyed. The sheriff gets \$2.70 a week for board of prisoners. He thinks that is not enough, considering the salaries he has to pay. If the specimen I saw in one cell is the rule, the food is certainly abundant and good. The heating is through a large register in the middle of the area. All prison-

ers in this part were together on the floor. I saw no boys. There could be a classification with difficulty, but none is attempted.

It was very evident from this that a jail can be made of iron, can be ventilated, and can be kept clean.

JOHN J. WHEELER,  
LEVI L. BARBOUR,  
*Committee.*

## INSTITUTIONS OUTSIDE THE STATE VISITED BY CHAIRMAN GILLESPIE.

### WESTERN HOUSE OF REFUGE, MORGANZA.

Boys and girls in separate buildings. Employments: making harness, weaving. Girls assist in former. Dormitory system for both sexes. Inmates entitled to discharge when they have received 6,000 marks, and they can get 10 a day. Looked after only by the managers. Discharged on ticket of leave for 3 months, which may be renewed. Punishments: loss of marks, confinement, whipping.

There was a business air about the whole institution that did not please me, and from what I could judge there is little moral or religious instruction.

### STATE PENITENTIARY, EASTERN DISTRICT OF PENNSYLVANIA.

Saturday, Oct. 7, 1883. The plan is solitary confinement, but owing to the crowded condition only 300 are solitary, and 2, 3, and 4 are in a cell. The prisoners work in their cells. Each cell has a small airing yard attached, with entrance in the rear of the cell, also has privy and washing arrangements. Once a week a prisoner goes to bath room. No weapons are carried by guards—no gunpowder in the prison. No punishments beyond loss of privileges and good time. Proper visitors freely admitted. Services every Sunday. Industries: shoe making and cigars, chair bottoming, weaving. Women sew, do washing, etc.

All the corridors run out from a common center. Prisoners allowed money for over work; may be paid to their families. Officers of all degrees are retained for years, and have increase of pay up to \$1,200. A school for officers held every night but Saturday and Sunday. Average convict population about 1,000; 30 women. Counties pay for prisoners.

### HOUSE OF REFUGE, PHILADELPHIA.

Sunday, Oct. 7, 1883. Three departments. Boys and girls. Colored boys and girls. Wall round the yard. Cells for all like a prison, except one off of boys' cells. Have only a bed, no ornament of walls allowed in any cells. All must remain two years. Have a visiting agent to put out and look after. Industries: Carving chairs, making brushes, hosiery; for girls: toeing stockings, and housework.

### BURD ORPHAN ASYLUM.

Visited 19th, Friday. Mrs. Burd of St. Stephen's Episcopal church gave \$500,000 to put up the buildings and for support. There are 60 orphans and half orphans in the foundation; children of clergymen have a preference. The wards remain till 18, and have good advantages for education.



**THE PHILADELPHIA COUNTY JAIL.**

Inmates of both sexes about 700. The system solitary confinement, except as want of room requires to put two or more in a room. Industry: shoe-making. Those not convicted kept separate and not required to work.

**THE SCHOOL FOR DEAF AND DUMB.**

Visited 20th, P. M. Scholars 300. Sexes kept entirely separate. Dormitory system; but older girls have a closet with washstand, and provision for retirement. Industry: shoe making, dress making, and have had engraving. The institution is very old, and some of the buildings antique.

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**PROCEEDINGS OF THE TENTH ANNUAL CONVENTION OF THE  
SUPERINTENDENTS OF THE POOR AND UNION  
ASSOCIATION.**

This meeting was held at Lansing, January 23, 24, and 25, 1883. The session was opened with prayer.

The annual address of the president, Hon. Wm. Chamberlain, gave many statistics and much valuable information. Members of the Board of Corrections and Charities attended all the sessions.

Papers were read as follows:

"Can employment be made the basis of poor relief," by Mrs. N. B. Jones, Lansing.

"Should keepers of the poorhouses be pecuniarily interested in the labor of paupers," by J. Clark Pierce, Coldwater.

"The disposition of the bodies of deceased paupers, and the law in relation thereto," A. O. Hyde, Marshall.

"The care of idiots and imbeciles," by J. W. Falley, Hillsdale.

"The present policy of the State in caring for the insane," by J. T. Cobb, Schoolcraft.

"The union of personal and official efforts to improve the dependent members of society," by Rev. C. R. Henderson, Detroit.

"Alcohol and its effect upon the human system," by Prof. Olney, of the Michigan University.

Reports were made by superintendents, trustees, and officers from several charitable societies and relief associations. All papers and addresses were followed by discussions.

The several sessions were well attended, and much valuable information was elicited.

The full proceedings and papers have been published in pamphlet form and generally distributed.

## PROCEEDINGS OF THE ELEVENTH ANNUAL CONVENTION OF THE SUPERINTENDENTS OF THE POOR AND UNION ASSOCIATION.

The meeting was held at Ann Arbor, February 12-14, 1884.

At this convention there was an unusually full attendance of the association and of the Board of Corrections and Charities, of officers, members, and others interested in the improvement of the condition of the dependent classes.

An address of welcome by the mayor was responded to by the president.

Papers were read as follows: "Charity the characteristic and glory of the age," was read by Rev. C. O. Brown, of Kalamazoo.

"The proper management of poorhouses," by T. C. Bradley, of Three Oaks.

"Some abuses of justice in the lower courts," by C. E. Waters, warden of the State House of Correction and Reformatory, Ionia.

"Poverty caused by idleness in youth," by Judge N. W. Cheever, Ann Arbor.

"What shall we do, then?" by Mrs. Grace E. Bradley, of Three Oaks.

"How to care for dependent children being properly solved in Michigan," by Prof. J. N. Foster, superintendent of State Public School, Coldwater.

"The law of settlement, and remedies for its infringement," by D. B. Green, Ypsilanti.

"Hereditary pauperism," by Prof. T. P. Wilson, Michigan University.

"Harmonious relations between employers and workmen as a preventive of pauperism and crime," by Geo. B. Angell, LL. D., president of Michigan University.

"Right mingling of head and heart in the care of the poor," by Rev. R. B. Pope, Ann Arbor.

These papers, all of very great value and interest, were followed by discussions.

Statements with regard to public and private institutions for the care of various classes of dependents were made by superintendents and officers in charge. An address was also made by Gov. Begole.

The meeting as a whole was one of great interest and value.

The proceedings have been published and distributed in pamphlet form.

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## CONFERENCE OF COUNTY AGENTS AND BOARD OF CORREC- TIONS AND CHARITIES.

The second annual conference of County Agents and convention of Board of Corrections and Charities, held at East Saginaw, Dec. 18 and 19, 1883, and the third conference and convention at Kalamazoo, held Dec. 10 and 11, 1884, will be given together.

A goodly number of County Agents, the members of the Board of Corrections and Charities, representatives of most if not all of our State penal, charitable, and reformatory institutions, and many officers and representatives of private charitable associations, as well as many others interested in such work, were present and participated in reading papers, making addresses, and in discussions.

The proceedings of the second convention have been published and dis-

tributed in pamphlet form, and proceedings of the third convention will soon be published and distributed, and the title of papers and addresses only will be given.

At the second conference and convention Governor Begole and Ex-Governor Jerome were both present, and made addresses and participated in discussions. Reports of County Agents from many different counties were made, difficulties and discouragements made known, as well as gratifying results secured, and by general comparison of views and methods, all agents attending these meetings felt amply repaid for time and expense they expended.

At the conference at East Saginaw an address to County Agents was made by Hon. L. Barbour, one of the commissioners of the Board of Corrections and Charities.

Second annual Conference of County Agents and Convention of the Board of Corrections and Charities was held at East Saginaw, December 18 and 19, 1883.

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### CONFERENCE OF COUNTY AGENTS.

The conference was organized by the appointment of Rev. D. C. Jacobs, agent for Oakland county, as chairman, and C. H. Van Arman, agent for Barry county, as secretary.

A large number of agents were present, and many sent written reports and gave reasons for absence.

An address, setting forth at length the duties and responsibilities of County Agents, was made by Hon. Levi L. Barbour, member of the Board of Corrections and Charities.

A paper by C. H. Van Arman, agent for Barry county, set forth the child saving work done by County Agents.

Addresses were made by Supt. J. N. Foster, of the State Public School; Supt. O. A. Gower, of Reform School; Supt. Emma A. Hall, of Industrial Home for Girls, each setting forth fully the work of the respective institutions. All papers and addresses were followed by general discussion.

Reports were made by agents present, and read from those who were unable personally to attend, showing the amount and character of the work done, and the good secured through the system.

Members of the Board of Corrections and Charities and the Secretary of the Board attended all the sessions and participated in the discussions.

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### CONVENTION OF THE BOARD OF CORRECTIONS AND CHARITIES.

The convention was organized by the appointment of Hon. George F. Cross as chairman, and C. H. Van Arman as secretary.

An address was made by the chairman.

Commissioner Gillespie, chairman of the Board, gave a general statement of



the work of the Board and the condition of the several penal, charitable, and reformatory institutions of the State. Papers were read and addresses made as follows:

"The relation of divorce to poverty and crime," by Mrs. Judge Jennison, of Detroit.

"Future provision for the insane," by H. M. Hurd, M. D., superintendent Eastern Asylum for Insane.

"Associated charities," by R. R. Elliot, of Detroit.

"Care of the blind," by J. F. McElroy, superintendent Institution for the Blind.

"Church and private charities," by Rev. Dr. Haskell, of Ann Arbor.

"Indeterminate sentences," by Hon. John J. Wheeler, and addresses were made by Ex-Governor D. H. Jerome, Gov. J. W. Begole, Hon. W. L. Webber, and others, and all papers and addresses were followed by general discussion, in which many participated.

As the proceedings have been published in full and generally distributed the above brief notice will suffice for this report.

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### THIRD CONFERENCE OF COUNTY AGENTS.

The third conference of County Agents and convention of the Board of Corrections and Charities was held at Kalamazoo, December 9 and 10, 1884.

The conference was organized by the appointment of David B. Hale, agent for Eaton county, as chairman, and Edwin L. Sprague, agent of Grand Traverse county, as secretary. All sessions were opened with prayer by the resident clergy.

On a call of the roll of County Agents by the Secretary of the Board of Corrections and Charities, a smaller number than at any previous conference answered to their names, though many agents came in later in the session and many who were unable to attend sent letters giving the reasons for absence, and reports of their work to be read during the conference.

Papers were read as follows:

"Bringing into Michigan of dependent children from other States," by Jerome T. Cobb, agent for Kalamazoo county.

"County Agents, their duties and opportunities," by H. D. Post, agent for Ottawa county.

"A ticket-of-leave system; should it be introduced into all our penal institutions?" by James Snow, agent for Muskegon county.

"Things to be considered in placing dependent children in homes," by O. E. Bailey, agent for Benzie county.

Each paper was followed by full discussion. A temporary organization of a State association of County agents was effected. Much interest was taken in the conference by the citizens of Kalamazoo and the vicinity, and the meeting may be said to have been a decided success.

### THIRD CONVENTION OF THE BOARD OF CHARITIES AND CORRECTIONS.

The third convention of the Board of Corrections and Charities was called to order Dec. 9 at 7 o'clock P. M.

Rt. Rev. Geo. D. Gillespie, chairman of the Board of Corrections and Charities, called the convention to order, and on his motion Rev. Kendall Brooks, D. D., president of Kalamazoo College, was made chairman, and W. J. Baxter, secretary. Addresses were made by the chairman, Dr. Brooks, by Rev. Wm. Brown on behalf of the mayor, and by Gov. Begole and Bishop Gillespie. Papers were read as follows:

"The work of the Board of Corrections and Charities," by Rt. Rev. Geo. D. Gillespie, chairman of the Board.

"Imbeciles and Idiots," by Dr. Anderson, Grosse Isle.

"County jails," by Hon. Levi L. Barbour, member of the Board, Detroit.

"The Sisters of Mercy; their work," by Dr. T. J. Groner, of Big Rapids.

"The relations of sanitary science to penal and pauper institutions," by Dr. Hazlewood, member of the State Board of Health, Grand Rapids.

The several papers were followed by short discussions.

Addresses were made by Dr. Wilber, superintendent of a private asylum at Kalamazoo for feeble-minded; C. A. Gower, superintendent of Reform School, Lansing; J. N. Foster, superintendent of State Public School, Coldwater; Dr. Foster Prattt, member of Board of Trustees of Michigan Asylum for the Insane, and a statement was read from Dr. H. M. Hurd, superintendent of Eastern Asylum for Insane.

Also an address by Hon. Delos Phillips, of Kalamazoo, on the charitable work of W. G. Dewing, late of Kalamazoo, deceased.

All the sessions were fully attended, and much interest was manifested.

All the proceedings, together with the papers read and addresses made, will be published and distributed in pamphlet form.

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